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Attachment 1 – Child Support Guidelines Schedule

Attachment 2 – Child Support Guidelines Worksheet – Form 1

Attachment 3 – Child Support Guidelines Worksheet – Form 2

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### A. Introduction

The Federal Family Support Act of 1988 requires each state to maintain uniform child support guidelines and criteria, and to review the guidelines and criteria at least once every four years. The Iowa General Assembly has entrusted the Iowa Supreme Court with this responsibility. See Iowa Code section 598.21B(1). The guidelines were last reviewed and updated in 2009.

In June 2012, the court established the 2012 Iowa Child Support Guidelines Review Committee (Committee) to assist with the latest scheduled review of Iowa's child support guidelines. The court appointed the following members to the Committee:

Hon. Anuradha Vaitheswaran, Iowa Court of Appeals, Co-Chair

Steven H. Lytle, Attorney, Des Moines, Co-Chair

Hon. Thomas A. Bitter, First Judicial District

Hon. Susan Christensen, Fourth Judicial District

Hon. Eliza Ovrom, Fifth Judicial District

DeShawne L. Bird-Sell, Attorney, Glenwood

Eric Borseth, Attorney, Altoona

Jill M. Davis, Attorney, Spencer

Patricia R. Hemphill, Attorney, Iowa AG's Office, Des Moines

Kevin E. Kaufman, Attorney, Iowa AG's Office, Davenport

Chad A. Kepros, Attorney, Iowa City

Thomas W. Langlas, Attorney, Waterloo

Evelyn Ocheltree, Attorney, Legal Aid, Mason City

Dennis R. Ringgenberg, Attorney, Sioux City

Marlis J. Robberts, Attorney, Burlington

Mary Walker, Policy Supervisor/Child Support Recovery Unit (CSRU), Sara Siedsma, Policy/Legislative Specialist/CSRU, and Tim Eckley, Assistant Counsel to the Chief Justice, Iowa Supreme Court, served as Committee staff.

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Jane Venohr, Ph.D., Research Associate/Economist, Denver, Colorado, served as technical consultant for the review. Dr. Venohr is nationally known for her expertise on child support guidelines and has helped many states, including Iowa, with guideline reviews. She has been involved several times with Iowa's reviews and again provided valuable insight and advice to the Committee. Dr. Venohr provided background information about the guidelines' schedules, parts of which are included in several areas of this report.

The supreme court charged the Committee with reviewing Iowa's child support guidelines "to ensure that their application results in the determination of appropriate child support award amounts." See 42 U.S.C. § 667(a)(method for establishment of state child support guidelines).

The Committee studied the history of the guidelines, asked for and received input from the public, evaluated key facts, and reached a consensus on recommendations to be made to the court. The Committee reviewed and considered the findings and recommendations of the Iowa Child Support Advisory Committee (CSAC) and considered other information necessary for a thorough review of the guidelines.

There are general elements in every guidelines review, including those that are federally mandated:

- The child support obligations derived from Iowa's existing Schedule of Basic Support Obligations are compared to the child support obligations for surrounding states.
- Case data on the number of deviations from the guidelines is analyzed pursuant to federal requirements. Iowa's child support agency usually has the best information on deviations because deviations on private cases are not tracked on the Iowa Court Information System.
- The Committee also considered economic data pursuant to the federal requirement. Several studies have attempted to measure child-rearing expenditures in relation to family income. The present Iowa schedule is based on measurements of child-rearing expenditures developed by Professor David Betson in 2006 using the Rothbarth methodology (also called "Betson-Rothbarth" measurements). Federal regulations require that states consider economic data on the cost of child rearing and update their schedules as appropriate. The determination of what is appropriate is up to each state. To that end:
  - In any review of the guidelines, the Schedule of Basic Support Obligations may be left unchanged if the relevant economic factors in the preceding four years do not necessitate a change.
  - The use of a particular economic study can affect the support obligations in the Iowa schedule.

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- One option the Committee considered was an updated schedule based on a more current Betson-Rothbarth study of child-rearing expenditures that also included changes in data assumptions.
- Another alternative is updating the existing amounts from the economic study used for the existing schedule for the change in the cost of living.

In addition to the general elements of the review, the Committee also considered recommendations for updates or changes to Chapter 9 of the Iowa Court Rules. The Committee's recommendations are set forth throughout this report.

### **B. History of Iowa's Child Support Guidelines**

#### **1. Development of the Iowa Child Support Guidelines**

Iowa began using child support guidelines in the early 1980s. The guidelines implicitly recognize two fundamental principles: (a) both parents have a duty to provide adequate support for their children in proportion to their respective incomes; and (b) this shared obligation should be tied to the actual cost of raising a child. Guided by these principles, the Iowa Supreme Court has adapted and refined the guidelines over time to address the increasingly complex economic and societal issues facing families.

In 1984, the Iowa Supreme Court, upon the recommendation of the Iowa Judicial Council, adopted guidelines for temporary support. In adopting the first guidelines, the court hoped to promote uniformity in temporary support orders, advance judicial economy, and reduce the cost of litigation. The early guidelines were simple tables that factored in both parents' net incomes and the number of minor children involved.

In 1987, the court adopted new temporary guidelines on the advice of the Iowa Judicial Council. The guidelines were arranged in simple charts depending on the number of children involved, using the net monthly income of both parents ranging from \$0 to \$1001 in increments of \$100. The charts included a percentage that, when multiplied against the noncustodial parent's net monthly income, would determine the monthly child support obligation. These guidelines set the standard for future guidelines.

In 1988, soon after Congress passed the federal Family Support Act, members of the Iowa General Assembly approached the Iowa Supreme Court about assuming the responsibility of promulgating permanent guidelines for Iowa. The legislators favored the court's involvement because the process of adopting court rules is much easier and less politically charged than the process for approving administrative rules and statutes. The court agreed to take on the duty, and the general assembly codified the court's new responsibility.

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In 1989, the court adopted the guidelines previously used for setting temporary support as Iowa's first permanent uniform guidelines. Since this initial action, the court has reviewed and revised the guidelines five times—in 1990, 1995, 2000, 2004, and 2009.

In 1990, after months of study and an opportunity for public comment, the court approved a more complex set of permanent guidelines. The 1990 guidelines changes included several more items as deductions for determining net income, addressed the issue of medical support, and revised the charts to include new percentages and special instructions for cases involving parents in low income (\$500 per month and under) and high income (\$3,000 per month and above) brackets.

The court revised the guidelines again in 1995 after receiving recommendations from its advisory committee. The 1995 amendments included the following: extending the schedule to cover net incomes up to \$6,000 per month; adjusting the schedules for persons with income under \$500 per month; adopting a fixed deduction as a multi-family adjustment, or Qualified Additional Dependent Deduction; and adopting a uniform support computation form.

Major innovations to the guidelines followed the 2000 review. Based upon the recommendations of its advisory committee, the court amended the guidelines to include a credit for noncustodial parents for extraordinary amounts of visitation. The court also adopted a recommendation to allow parties to deduct the total health insurance premium costs paid by each parent when the child is covered by the plan and to deduct a limited amount of unreimbursed medical expenses for purposes of calculating net income. In addition, the court added a provision outlining the respective obligations of both parents with regard to medical expenses not covered by insurance.

The guidelines were again amended in 2004. Based on recommendations of the advisory committee, the court added a rule to standardize the deductions for income taxes for purposes of calculating child support by specifying the tax filing status for each parent and an allocation of personal exemptions, unless there is a finding that actual taxes differ substantially. The court also reduced the amount of the extraordinary visitation credit, added a rule for calculation of child support when parents exercise joint or split physical care, extended the top income brackets of the schedule to \$10,000, and removed the child support requirement for parents whose only income was Supplemental Security Income. Finally, the court agreed with the committee's recommendation to consider replacing Iowa's present guidelines with a Pure Income Shares model.

In 2009, the court revised the guidelines again with major changes. The amendments included adoption of a Pure Income Shares model. At present, there are approximately 38 states that utilize the prototype Pure Income Shares model guidelines. This model more clearly reflects the underlying principle that each parent has a duty to support the child and the level of support is a *pro rata* share of the parent's income. The previous

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charts determined the amount of support only in terms of a percentage of the obligor's income.

The Pure Income Shares model lists the combined adjusted net monthly income of both parents and shows the child support obligation as a dollar figure to be apportioned between the parents according to their respective incomes. The model assumes the child should receive the same proportion of combined parental income that was estimated to have been spent on the child when the household was intact. The fairness of this approach is readily apparent.

### **2. Reviewing the Work of the 2008 Child Support Guidelines Review Committee**

Adoption of the Pure Income Shares model allowed the guideline support amounts to be portrayed on a single schedule rather than the six charts previously used in Iowa. The new model more easily accommodates special factors such as the increasing cost of health insurance premiums. Many members of the public previously had expressed concern about the inequity of having to pay premiums as well as child support. In the Pure Income Shares model, health insurance premiums are allocated between the parents in proportion to their respective incomes regardless of which parent carries the insurance. Adoption of the Pure Income Shares model allowed Iowa to reorient its charts to a schedule containing current economic data that can be more easily updated periodically.

The 2008 Committee also recommended several other amendments that the Iowa Supreme Court adopted:

- Striking a fairer balance between upward and downward deviations.
- Eliminating the \$25 deduction for unreimbursed medical expenses.
- Making the prior support order deduction gender neutral.
- Adjusting the Qualified Additional Dependent Deduction to conform with economic concepts that the amount spent on a child increases as the income of the parent increases, the percentage of the parent's income spent on a child decreases as the income of the parent increases, and the amount spent on an additional child decreases as the number of children in a family increases.
- Making significant changes to the medical support provisions in accordance with changes in federal law.
- Using a self-support reserve for low-income parents.
- Allowing the extraordinary visitation credit even at the very lowest income level.

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- Lowering the minimum support obligation amount.
- Clarifying how to calculate obligations in joint physical care cases.
- Using the parties' combined incomes in joint physical care cases because a low-income parent already receives an adjustment for joint physical care.

### **C. Public Outreach—2012 Review of Guidelines**

The Committee began by reviewing input from several sources. The public provided input through comments to the CSAC, which was established pursuant to Iowa Code section 217.3A.

The Committee also received comments from district court judges. Many judges believed the minimum order amounts were too low. Some judges expressed a desire for more guidance on when to impute income.

Other interested stakeholder groups provided input to the Committee, including The Iowa State Bar Association (ISBA) Family and Juvenile Law Section.

In response to this input, the Committee gave special attention to issues surrounding low-income noncustodial parents, minimum order obligations, medical support, child care expenses, inclusion of overtime when calculating income, imputing income, payments on student loans, unreimbursed medical expenses in joint physical care cases, stepparents providing health coverage, updating the schedule, extraordinary visitation, and joint physical care.

### **D. Fact-Finding**

After considering these comments, the Committee started its fact-finding process.

#### **1. Deviations**

One of the requirements of a guidelines review is that the state must analyze information about the number of deviations from the Iowa guidelines. Data from Iowa's IV-D agency showed, for all orders the agency enforced statewide (IV-D cases), the rate of deviation from the guidelines was 2 percent, which compares favorably to other states.

Iowa's Child Support Recovery Unit (CSRU) is called a IV-D agency because it is a public agency that was established by Title IV-D of the Social Security Act. All states are required to have an agency responsible for carrying out the mandates to establish

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paternity and support and to enforce and distribute child support to custodial parents and their children.

The 2 percent deviation figure was derived from 76,498 orders entered privately or through CSRU during the period from 2008 through 2011. Deviations from the guidelines were allowed in only 1,501 of those orders. The highest numbers of deviations were allowed for parties who stipulated, parents who had other expenses, and parents who had reconciled.

The federal Office of Child Support Enforcement (OCSE) recently released its *Iowa—FPLS Update*, which is a report summarizing the volume and quality of data Iowa has submitted to and received from the Federal Parent Locator Service (FPLS). Under the umbrella of the FPLS, the Federal Case Registry (FCR) is a national repository of child support cases and orders. It includes orders established by private actions and orders established through each state's IV-D agency. Of the 266,738 Iowa cases on the FCR, 195,608 cases (73%) are being enforced by CSRU and 71,130 Iowa cases (27%) are being enforced in other ways, not through CSRU.

### **2. Child-Raising Costs and Other Economic Measurements**

Iowa's 2009 schedule is based on economic data on the cost of raising children available in 2007. It is based on measurements of child-rearing expenditures developed by Professor David Betson, University of Notre Dame, using the "Rothbarth" methodology. This methodology measures child-rearing expenditures as the difference in expenditures between two equally well-off groups of families: (a) married couples with children, and (b) married couples of child-rearing age without children.\*

The Committee considered using updated measurements in Iowa's guidelines schedule. Since 2009, there have been two new studies on the cost of raising children. Iowa and 28 other states base their schedules on the Betson-Rothbarth (BR) measurements. One state bases its schedule on the U.S. Department of Agriculture (USDA) measurements, which is updated annually. The other states use a variety of methods. The measurements in the USDA study are relatively high when compared to the BR measurements and state guidelines based on other sources. Experts do not agree on which methodology measures actual expenditures most accurately, but if the schedule amounts are somewhere within the range between the two measurements, the amounts are acceptable.

Professor Betson has updated the BR measurements four times. Iowa's schedule is based on his third study (BR3). For the purposes of this review, the BR3 study was updated to

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\* Jane Venohr, *Iowa Child Support Guidelines Review: Alternative, Updated Schedules and Other Issues*, Report to the State of Iowa, Center for Policy Research, Denver, Colorado (2012).



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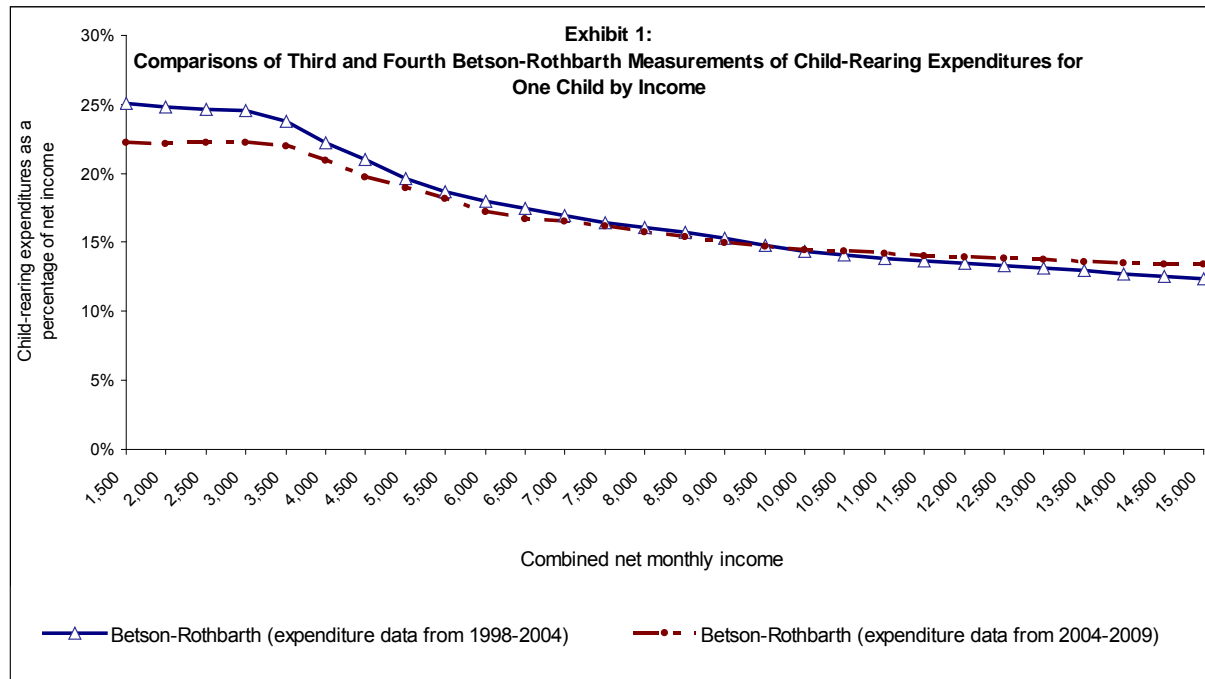
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2012 price levels. The fourth BR update (BR4) was completed in 2010 and also has been updated using 2012 price levels. For both studies, Betson relied on the Consumer Expenditure Survey, a national survey conducted by the U.S. Bureau of Labor Statistics (BLS) for household expenditure data. Besides the year that the expenditure data were collected, there are other data differences between BR3 and BR4:

- BR3 “expenditures” include the purchase price and sales tax even for those items paid for on an installment plan.
- The BR4 study uses an updated “outlays” rather than “expenditures” methodology. BR4 “outlays” include only the amounts actually paid for items during the survey period (e.g., installment payments). “Outlays” include payments on installment contracts, second mortgages, and home equity loans, instead of purchase cost.
- The BR4 study also uses an alternative definition of income the BLS developed to contend with the perceived under-reporting of income at low incomes.
- Generally, under the BR4 study, the child-rearing expenditures at low to middle incomes are somewhat lower than the BR3 amounts, while the child-rearing expenditures at higher income levels under BR4 are higher than those amounts in BR3. The underlying cause of the BR3 and BR4 differences and the inconsistency of those differences across income ranges appears to be the changes in the data assumptions, which are described above (i.e., the use of outlays rather than expenditures). This may explain why BR4 is more than BR3 at high incomes, and the use of alternative definition of income in BR4 may explain why BR4 is less than BR3 at low and middle incomes. The Iowa schedule has been adjusted to reduce these differences.

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Dr. Venohr provided the following chart to compare BR3 and BR4 measurements of child-rearing expenditures.



Further comparison of the BR3 and BR4 measurements:

Betson-Rothbarth 3 “updated”	Betson-Rothbarth 4
<i>Includes measurements from BR3 but uses 2012 price levels.</i>	<i>Uses 2012 price levels.</i>
<i>Uses “expenditures.”</i>	<i>Uses “outlays.”</i>
<i>Uses older methodology to measure income, which includes the purchase price of new items instead of how much was paid on installments during the year.</i>	<i>Uses new methodology to measure income because it appeared that some families were spending more than their income, especially at low incomes.</i>
<i>Uses childcare and healthcare expenses from the 1998-2004 Consumer Expenditure Survey.</i>	<i>Uses childcare and healthcare expenses from the 2004-2009 Consumer Expenditure Survey.</i>
<i>Minimum order:</i> 1 child                      \$30 2 children                  \$50 3 children                  \$50 4 children                  \$50 5 or more children      \$50	<i>Minimum order:</i> 1 child                      \$30 or 15% 2 children                  \$40 or 25% 3 children                  \$45 or 30% 4 children                  \$50 or 32.5% 5 or more children      \$50 or 35%

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<i>Higher support obligations in the low-income area of the schedule (before the low-income adjustment is applied).</i>	<i>Lower support obligations in the low-income area of the schedule (before the low-income adjustment is applied).</i>
<i>BR3 "updated" assumes the 2012 Federal Poverty Level of \$931/month net. *</i>	<i>BR4 assumes the 2012 Federal Poverty Level of \$931/month net.</i>

\*BR3 assumed the 2007 Federal Poverty Level of \$851/month net.

### 3. Comparison with Other States

Dr. Venohr provided the Committee with comparisons of Iowa's guidelines to those of surrounding states. The Committee studied the models those states were using, the economic bases of their schedules, the base year of their data, the income bases (net income or gross income), and their low-income adjustments (if any).

- Most were using the Pure Income Shares model.
- One used the USDA methodology, while the others used BR measurements.
- Some were also in the process of reviewing their guidelines. Illinois was drafting major proposed changes at the time the Committee was studying the Illinois guidelines.
- Four of the states use net income (Iowa included). Three use gross income.
- All states but one had a method of adjusting the obligation amount for low-income parents.

From this review, the Committee concludes that Iowa's 2009 guidelines generally provide an appropriate level of support. With the recommendations below, the Committee suggests updating the Schedule of Basic Support Obligations and changing the language in some key areas to allow for responses to many of the comments from stakeholders and the public. It is the Committee's judgment that with these updates and changes, courts will better be able to apply the guidelines in a just and appropriate manner based on the individual facts of the case.

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**E. Recommendations****1. Schedule of Basic Support Obligations**

After studying the cost of raising a child and other financial data as well as the updates to the BR measurements, the Committee recommends using the amounts from the BR3 “updated” study.

- BR3 “updated” uses obligations updated to 2012 price levels.
- BR3 “updated” assumes the 2012 federal poverty levels, and reflects the 2012 Iowa minimum wage level.
- The support obligations in this schedule result in obligations closer to the 2009 schedule obligations.
- BR4 obligations in the low-income area of the schedule were significantly higher and of concern to the Committee.
- As explained elsewhere in this report, there is a “notch effect” in the 2009 schedule that will be easier to address using the BR3 “updated” schedule obligations.

***Recommendation to Update Iowa’s Schedule of Basic Support Obligations***

The Committee recommends updating Iowa’s Schedule of Basic Support Obligations using the BR3 “updated” measurements. *See Attachment 1 (rule 9.26).*

**2. Low-Income Adjustment**

Determining the boundaries for the low-income adjustment area is strictly a policy decision for states. Both BR3 “updated” and BR4 can include a low-income adjustment (shaded area) to allow for a self-support reserve that leaves the noncustodial parent (NCP) enough money to allow the NCP to live at least at the federal poverty level. Net incomes below the poverty level will result in a minimum order. Incomes above the poverty level will show a gradual phase-out to set the child support obligation at the level best able to meet child-rearing costs.

***Recommendation to Adjust Low-Income Portion of Guidelines***

The Committee suggests that the low-income portion of the schedule be adjusted to reflect the 2012 Federal Poverty Level of \$931 per month net income.

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### 3. The Notch Effect

Precipitous drops in child support have been noted when transitioning from the low-income (shaded) area to the combined-income area of the 2009 schedule. In this area, a small increase in the NCP's income can result in a lower child support amount as the income moves from the shaded to the non-shaded area of the schedule. In other words, someone with lower income pays more child support than someone with higher income. Other states have addressed this "notch effect" by requiring two calculations when the NCP's income falls in the shaded area of the schedule and then setting support at the lower of the two amounts. This solution, however, may result in understating the amount of support to be paid by NCPs whose income falls within the lower part of the shaded area.

#### ***Recommendation to Expand Low-Income Adjustment and to Amend Rule 9.3(2)(a)***

The Committee recommends an expansion of the low-income adjustment to a two-tiered approach in the transition from the low-income adjustment area. This eliminates the "notch effect" and minimizes the understating of support levels in the lower part of the shaded area.

- Area A: Shaded low-income Area A covers NCP incomes from \$0 to \$1,150.
  - Do one calculation in Area A. When calculating guidelines amounts of support in Area A, use only the NCP's income.
  - The NCP will be ordered to pay the monthly obligation shown on the schedule. This is the guideline amount of support.
- Area B: Shaded low-income Area B will cover NCP incomes from \$1,151 to \$1,800 for one child, to \$2,150 for two children, to \$2,350 for three children, to \$2,400 for four children, and to \$2,650 for five children.
  - Do two calculations in Area B.
  - Use only the NCP's income in the first calculation.
  - Use both parents' incomes in the second calculation.
  - Compare the two results and order the NCP to pay the lower of the two amounts. The lower of the two amounts is the guideline amount of support. The support amount, however, can never be below \$30 per month for one child or \$50 per month for two or more children.

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*Example:* NCP's net income is \$1,550 per month. CP's net income is \$4,150 per month. Using just the NCP's income results in an obligation of \$320 for one child.

The combined-income calculation results in an obligation of \$291 for the NCP for one child. (NCP net income of \$1,550 + CP income of \$4,150 = combined income of \$5,700.) The basic support obligation for combined incomes of \$5,700 is \$1,072. NCP's income is 27.19% of the parents' combined incomes. NCP's obligation is  $\$1,072 \times .2719 = \$291$ .

Because NCP's combined obligation amount of \$291 is lower than the NCP-only obligation amount of \$320, the guideline amount of support is \$291.

- If the lower of the two calculations results in an amount lower than the minimum order amount for that number of children, use the minimum order amount (\$30 for one child or \$50 for two or more children).
- Iowa Court Rule 9.3(2) would be amended as follows:

**9.3(2) *Low-income adjustment.*** The basic support obligation amounts have been adjusted in the shaded area of the schedule for low-income obligated (noncustodial) parents. The objective of the adjustment is to strike a balance between adequately supporting the obligated parent's children and allowing the obligated parent to live at least at a subsistence level. The adjustment is based on the following: (1) requiring a support order no matter how little the obligated parent's income is, (2) increasing the support obligation for more children, (3) maintaining an incentive to work for the obligated parent, and (4) gradually phasing out the adjustment with increased income.

*a.* In accordance with this objective, except as provided in (b), only the obligated parent's adjusted net income is used ~~in~~ for incomes less than \$1,151.00 in Area A of the shaded area of the schedule. When the obligated parent's adjusted net income is \$1,151.00 or more but is in Area B of the shaded area of the schedule, the guideline amount of support is the lesser of the support calculated using only the obligated parent's adjusted net income as compared to the support calculated using the combined adjusted net incomes of both parents. The combined adjusted net incomes of both parents are used in the remaining (non-shaded) ~~area—Area C~~ of the schedule.

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*b.* In cases of joint (equally shared) physical care, the low-income adjustment is not applicable, and the parents' combined adjusted net incomes as shown in the shaded area of the schedule are used.

### **4. Minimum Support Obligations**

A principle of a low-income adjustment policy is that parents are obligated to support their children no matter how low their incomes and there should be a minimum support obligation in the guidelines.

In 2009 the lowest amount an NCP would be ordered to pay under the low-income adjustment section was:

\$10 for one child,  
\$20 for two children,  
\$30 for three children,  
\$35 for four children, or  
\$40 for five or more children.

During the 2012 review, the Committee received many comments from parents, attorneys, the Child Support Advisory Committee, CSRU staff, and judges that the \$10 minimum amount was too low.

### ***Recommendation to Amend Minimum Obligation Amounts***

The Committee recommends the following minimum obligation amounts:

\$30 for one child, or  
\$50 for two or more children.

### **5. Mandatory Pensions and Occupational License Fees**

The Committee received comments from the ISBA Family and Juvenile Law Section questioning the fairness of the mandatory pension deduction from gross income. The comments indicate there is an appearance of unfairness when certain employees are able to deduct their mandatory retirement contributions while other employees with similar jobs and incomes are not able to deduct their voluntary retirement plan contributions.

The Committee studied a number of approaches to this issue including the possibility of allowing deductions for voluntary pensions subject to a percentage cap. That approach, however, conflicts with the general precept set forth in rule 9.5 that "[o]ther items, such

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as credit union payments, charitable deductions, savings and thrift plans, and voluntary pension plans, are not to be deducted from a parent's income, since the needs of the children must have a higher priority than voluntary savings or payment of indebtedness."

The Committee then considered, in the interest of fairness, eliminating the deduction for mandatory pension contributions altogether. Certain employees, however, such as police and fire fighters and federal employees under the Civil Service Retirement System, make mandatory pension contributions but do not contribute to Social Security. Eliminating the mandatory pension contribution deduction would mean those employees would not receive the equivalent of a social security deduction and, therefore, would be at a disadvantage compared to other employees.

The Committee discussed keeping the mandatory pension deduction and adding a deduction for voluntary pension contributions, or whether parents should get the Social Security deduction or the mandatory pension deduction, but not both. The Committee determined, in order to achieve fairness, the mandatory pension deduction should not be eliminated altogether. Instead, it ought to be limited to the current Social Security rate and available only to those employees who do not contribute to Social Security.

The Committee also considered the current deduction for union dues and questioned why this deduction was granted to union members but no similar deduction was allowed for employees or self-employed individuals who pay occupational licensing fees required to practice a trade or profession. A mandatory occupational license fee is the basic license fee necessary to conduct a trade or business. Such fees do not include continuing education fees, bonds, insurance, voluntary organizational dues, or subscriptions.

The Committee approved retention of the union dues deduction and the addition of a deduction for mandatory occupational license fees. This deduction is only allowed if paid by the individual personally (not by the employer) and not previously deducted as a business expense in arriving at the individual's self-employment or other business income.



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***Recommendation to Amend Iowa Court Rules 9.5(3) and 9.5(4)***

For the reasons stated above, the Committee recommends the court amend rules 9.5(3) and 9.5(4) as follows:

**9.5(3)** Social security and Medicare tax deductions, or for those employees who do not contribute to Social Security, mandatory pension deductions not to exceed the current Social Security and Medicare tax rate for employees.

**9.5(4)** Mandatory pension deductions. Mandatory occupational license fees if paid by the individual personally, not by the employer, and if not previously deducted as a business expense on the individual's tax return in arriving at the individual's self-employment or other business income.

**6. High-Income Parents*****Recommendation to Increase Maximum Amount of Combined Monthly Income***

The Committee recommends adoption of "updated BR3" and increasing the maximum amount of combined monthly income shown on the schedule from \$20,000 to \$25,000.

The Committee recommends that for combined incomes above \$25,000, the support obligation rest in the discretion of the court or the agency setting support by administrative order, but the amount should not be less than the basic support obligation for combined net monthly incomes of \$25,000. See recommended changes to rule 9.26 in Attachment 1.

**7. Imputing Income**

In 2008, the Committee considered public comments on the calculation of parents' income. The Committee concluded there may be situations warranting imputation of income to one or both parents, after notice to the parties. The Committee recommended, and the Iowa Supreme Court adopted, effective 2009, the addition of language in rule 9.5 and the addition of rule 9.11(4), as follows:

**9.5 Net monthly income.** In the guidelines the term "net monthly income" means gross monthly income less deductions for the following:

...

Gross monthly income does not include public assistance payments or the earned income tax credit. To determine gross income, the court shall not impute income under rule 9.11, except:

a. Pursuant to agreement of the parties, or

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b. Upon request of a party, and a written determination is made by the court under Rule 9.11.

...

**9.11(4)** The court shall not use earning capacity rather than actual earnings unless a written determination is made that, if actual earnings were used, substantial injustice would occur or adjustments would be necessary to provide for the needs of the child or to do justice between the parties.

In 2012, the Committee received comments from the CSAC and others relative to imputing income. The CSAC suggested that it would be helpful if factors for imputing income were included in the guidelines.

***Recommendation for Imputing Income and Amending Rule 9.11(4)***

The Committee recommends the inclusion of “voluntary unemployment or underemployment without good cause” as factors for the court to consider when deciding whether to impute income. Imputing income may be warranted in these situations to discourage a parent from taking a lower paying job simply to avoid the payment of child support. For example:

- When a parent has some history of working and is capable of entering the work force but without just cause voluntarily fails or refuses to work or to be employed in a capacity in keeping with his or her capabilities, income may be imputed to that parent in calculating gross income. The amount to be attributed as gross income in such a case may be the amount that the evidence demonstrates the parent was capable of earning in the past. If, for example, the custodial parent was a nurse or a licensed engineer, it may be unreasonable to determine his or her earning capacity at the minimum wage level.
- Even though an unemployed parent has never earned wages, income may be imputed to that parent if he or she voluntarily remains unemployed without justification. Absent any evidence of earning capacity of such a parent, the federal minimum wage may be used in calculating gross income for that parent.

Whether or not to impute income to a parent is a fact-sensitive situation requiring a careful consideration of evidence in each case. Discretion must be exercised on an individual case basis to determine whether, under the circumstances, there is reason to impute income to a particular unemployed or underemployed parent.

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The Committee also recommends consideration of “other relevant factors” in deciding whether to impute income. The following is a non-exclusive set of examples of other relevant factors:

- When a parent is unemployed by reason of involuntary layoff or job termination, it may be appropriate to include an amount in gross income representing that parent’s earning capacity. If the unemployment can be reasonably expected to be brief, income may be imputed at or near that parent’s historical earning level. If the unemployment will be lengthy, earning capacity may be determined based upon such factors as the parent’s unemployment compensation, job capabilities, education, and whether other employment is available. Alternatively, income based on the federal minimum wage may be imputed to that parent.
- When a custodial parent with young children at home has no significant skills or education or is unemployed and chooses not to earn wages while the children are young because he or she may not be capable of entering the work force and earning enough to cover the cost of child care, it may be inappropriate to impute income to that parent. The need for a custodial parent to contribute to the financial support of a child must be carefully balanced against the need for the parent’s full-time presence in the home.
- When a parent is unable to obtain employment because that parent suffers from a debilitating mental illness, a debilitating health issue, or is caring for a disabled child, it may be inappropriate to impute income to that parent.
- When a parent is incarcerated and has no assets or other source of income, the court may not wish to impute income, barring exceptional circumstances such as the receipt of a substantial inheritance. Imputing income that results in an unrealistic child support obligation may cause the accumulation of excessive arrears and be contrary to the best interests of the children.
- Collateral resources of a parent that obviate the necessity for the parent to earn wages may be a factor for consideration in deciding whether to impute income.

For these reasons, the Committee recommends the following amendments to rule 9.11.

**Rule 9.11 Variance from guidelines.**

...

**9.11(4)** The court may impute income in appropriate cases subject to the requirements of rule 9.5. If the court finds that a parent is voluntarily

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unemployed or underemployed without just cause, child support may be calculated based on a determination of earning capacity. A determination of earning capacity may be made by determining employment potential and probable earnings level based on work history, occupational qualifications, prevailing job opportunities, earnings levels in the community, and other relevant factors. The court shall not use earning capacity rather than actual earnings or otherwise impute income unless a written determination is made that, if actual earnings were used, substantial injustice would occur or adjustments would be necessary to provide for the needs of the child or to do justice between the parties.

**8. Extraordinary Visitation Credit**

The Committee determined the extraordinary visitation credit should not be allowed to reduce the child support obligation in the low-income area below minimum support amounts.

***Recommendation on Extraordinary Visitation Credit and to Amend Rule 9.9*****Rule 9.9 Extraordinary visitation credit.**

If the noncustodial parent's court-ordered visitation exceeds 127 days per year, the noncustodial parent shall receive a credit to the noncustodial parent's share of the basic support obligation in accordance with the following table:

<u>Days</u>	<u>Credit</u>
128-147	15%
148-166	20%
167 or more but less than equally shared physical care	25%

For the purposes of this credit, "days" means overnights spent caring for the child. Failure to exercise court-ordered visitation may be a basis for modification. The extraordinary visitation credit shall not reduce support below \$30.00 for one child or below \$50.00 for two or more children.

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**9. Medical Support Rules**

In 2008, the Committee recommended adoption of rules governing medical support. *See* 2008 Report, pp. 8-15. The recommendations were precipitated by a change in federal regulations and state law that generally require a parent to provide health insurance for a child if the premium amount for the child does not exceed five percent of that parent's gross income. *See* Iowa Code section 252E.1A; *see also* section 252E.1, (5), (9). The law grants the Iowa Supreme Court authority to adopt a standard other than the five percent standard.

Pursuant to the grant of authority contained in section 252E.1A, the 2008 Committee recommended a sliding scale obligation of between zero and five percent. The Iowa Supreme Court adopted the committee's recommendations.

Iowa Code section 252E.1A remains in effect, as do the federal regulations. *See* Iowa Code section 252E.1(7) (defining health benefit plan); *see also* 45 CFR 303.31 (petition for private health insurance or if private health insurance is not available, petition for cash medical support).

***Recommendation to Amend Rules 9.12(2) and 9.12(3) to Correspond to "Minimum Order" Changes***

The Committee recommends no changes to the medical support rules except amendments of Rule 9.12(2) and rule 9.12(3) to correspond to the "minimum order" changes.

**9.12(2)** Refer to the table in rule 9.12(4) to determine if the parent has health insurance available at "reasonable cost." Find the appropriate cell for the parent's net income (as determined by the guidelines) and for the correct number of children. Multiply the parent's gross income by the percentage in that cell. If the amount is equal to or more than the cost of the child's portion of the health insurance premium (family cost minus single cost), it is available at "reasonable cost." For minimum orders in low-income Area A (NCPs with net incomes 0 – 8501150), cash medical support is not ordered.

See below, pages 25-26, for "minimum order" and "stepparent" changes to rule 9.12(3).

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### **10. Medical Support Table**

#### ***Recommendation to Adjust Medical Support Table in Rule 9.12(4)***

The Committee recommends adjusting the Medical Support Table in Rule 9.12(4) to correspond to changes in the low-income area of the Schedule of Basic Support Obligations.

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**9.12(4) Medical Support Table.***(Proposed new Medical Support Table.)*

Preliminary Net Income	One Child	Two Children	Three Children	Four Children	Five or more Children
0 - 1150	<b>Area A: Minimum Order</b> Noncustodial parent provides health insurance when it becomes available <b>at no</b> cost to add the child(ren). Health insurance is not an add-on cost in this area. Do not order cash medical support.				
1151-1800 1 child 1801-2150 2 children 2151-2350 3 children 2351-2400 4 children 2401-2650 5 + children	<b>Area B: Shaded area of the schedule</b> Provide health insurance if it is available <b>at reasonable cost</b> at the percentages shown. Find the box for the parent's preliminary <b>net</b> income and number of children. Multiply the percentage in the box (1% to 5%) by the parent's <b>gross</b> income to find reasonable cost. Health insurance <b>is</b> an add-on cost in this area. If neither parent has health insurance available at "reasonable cost," if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support under Rule 9.12(3).				
1151 - 1200	2%	2%	1%	1%	1%
1201 - 1250	2%	2%	2%	1%	1%
1251 - 1300	3%	2%	2%	2%	1%
1301 - 1350	3%	2%	2%	2%	2%
1351 - 1400	3%	2%	2%	2%	2%
1401 - 1450	4%	2%	2%	2%	2%
1451 - 1500	4%	3%	2%	2%	2%
1501 - 1550	4%	3%	2%	2%	2%
1551 - 1600	5%	3%	3%	2%	2%
1601 - 1650	5%	3%	3%	2%	2%
1651 - 1700	5%	3%	3%	3%	2%
1701 - 1750	5%	3%	3%	3%	2%
1751 - 1800	5%	4%	3%	3%	3%
1801 - 1850	5%*	4%	3%	3%	3%

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1851 – 1900	5%	4%	3%	3%	3%
1901 – 1950	5%	4%	4%	3%	3%
1951 – 2000	5%	4%	4%	3%	3%
2001 – 2050	5%	5%	4%	3%	3%
2051 – 2100	5%	5%	4%	4%	3%
2101 – 2150	5%	5%	4%	4%	3%
2151 – 2200	5%	5%*	4%	4%	4%
2201 – 2250	5%	5%	4%	4%	4%
2251 – 2300	5%	5%	5%	4%	3%
2301 – 2350	5%	5%	5%	4%	4%
2351 – 2400	5%	5%	5%*	4%	4%
2401 – 2450	5%	5%	5%	5%*	4%
2451 – 2500	5%	5%	5%	5%	4%
2501 – 2550	5%	5%	5%	5%	4%
2551 – 2600	5%	5%	5%	5%	5%
2601 – 2650	5%	5%	5%	5%	5%
2651 – 25,000	5%	5%	5%	5%	5%*

**\* Area C: Non-shaded area of the schedule**

Provide health insurance if available **at reasonable cost**. Find the box for the parent's preliminary net income and number of children. Multiply the percentage in the box (5%) by the parent's **gross** income to find reasonable cost. If neither parent has health insurance available at reasonable cost, if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support under Rule 9.12(3).

**11. Stepparent-Provided Health Insurance**

The Committee received comments on a lack of uniformity in the treatment of health insurance provided for a child by a stepparent when setting support under the child support guidelines.

- Sometimes stepparent-provided insurance is treated in the same fashion as if provided directly by the parent, and the health insurance premium for the child is added to the basic support obligation and prorated between the parties in proportion to income.
- Sometimes stepparent-provided health insurance *is* treated as satisfying the requirement of insurance so cash medical support is *not* ordered. The premium, however, is *not* added to the basic support obligation and prorated between the parties.



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- Other times, stepparent-provided health insurance is *not* considered to meet the requirement of insurance at all, so cash medical support is still ordered, even though the child is covered under the stepparent's policy.
- CSRU currently interprets administrative rule 441 IAC 99.2(3) to allow health insurance provided by a stepparent to be treated the same as health insurance provided directly by a parent. The premium is added to the basic support obligation and prorated between the parties.
- The Committee recommends uniformity on this issue.

The Committee focused its recommendations on the primary goal of encouraging children to be insured under the best insurance available at the most reasonable cost. The obligation to insure children rests with the child's parents, not stepparents. The best health insurance coverage at the lowest cost, however, can sometimes be provided by a parent through the insurance plan of a spouse. Sometimes it is preferable for a parent to provide health insurance directly, rather than through a stepparent's plan, since the health insurance policy holder has the primary right to receive explanation of health benefit statements and manage the insurance. The Committee acknowledged that there may be situations where it is unfair financially to add a stepparent's insurance cost to the basic support obligation, which is then prorated between the parties.

***Recommendation on Stepparent-Provided Health Insurance and Rules 9.12(3) and 9.14(5)***

In order to balance these competing interests, the Committee recommends that the guidelines be amended to state that a parent who is ordered to provide health insurance will not be ordered to also pay cash medical support if the parent provides the insurance coverage for the child through the child's stepparent.

Likewise, the Committee recommends that a default rule be established in the guidelines that the premium cost of stepparent-provided insurance will be added to the basic support obligation and prorated between the parents unless the other party objects. If there is an objection, the court will decide the issue based on the specific circumstances.

For the reasons stated above, the Committee recommends the court amend Rules 9.12(3) and 9.14(5) as follows:

**Rule 9.12(3)** If neither parent has health insurance available at "reasonable cost," if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support. . . . For minimum orders in low-income Area A (NCPs with net incomes 0- 8501150), cash medical support is not ordered. Cash medical support is also not ordered if a parent is

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ordered to provide health insurance and that parent or stepparent of the child(ren) has obtained insurance coverage for the child(ren).

....

**Rule 9.14(5) Health Insurance Premium.** In calculating child support, the health insurance premium for the child(ren) is added to the basic support obligation and prorated between the parents as provided in this rule.

a. This subrule shall apply if the parent is ordered to provide health insurance for the child(ren) in the pending action and it is either deducted from wages of the parent or stepparent or paid by the parent or stepparent.

b. The amount of the premium for the child(ren) to be added is the amount of the premium cost for family coverage to the parent or a stepparent which is in excess of the premium cost for single coverage, regardless of the number of individuals covered under the policy.

....

e. If the child(ren) are covered by the health insurance of a stepparent, the health insurance premium for the child(ren) will be added to the basic support obligation and prorated between the parents, unless a parent objects. If a parent objects, the court will decide the issue based on its determination of whether it would be equitable to the parties and the child(ren).

## 12. Health Insurance Premium Cost Proration

The Committee discussed whether a low-income parent should have to pay a portion of the health insurance premium if his or her income falls in the low-income area of the chart. The Committee decided that if the person's income falls in Area A of the shaded area, health insurance premiums should not be prorated and added to the basic support obligation. If the person's income falls in Area B of the shaded area, the prorated amount should be added to the basic support obligation.

### ***Recommendation on Health Insurance Premium Proration and Amendment to Rule 9.14(5)(c)***

**9.14(5)(c)** However, a health insurance premium shall not be added or prorated if the basic support obligation is in ~~the low-income adjusted~~ (shaded) Area A of the schedule in rule 9.26 unless variance is warranted under rule 9.11.

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### **13. Outreach Activities Once the Guidelines Changes are Approved**

The CSAC recommended the Committee request the Court to provide public education on the child support guidelines via the internet, press release, or other easily accessible and understandable means. The CSAC recommended that the outreach material provide information regarding the theory behind the guidelines, the rights of parents, and what parents need to do to preserve those rights and support their children.

The Committee discussed various options for educating the public about the child support guidelines, including the possibility of developing a brochure to be made available at courthouses and online. The Committee recognized that the “Children in the Middle” program might be a key opportunity to convey certain information to parents about the child support guidelines.

#### ***Recommendation on Public Outreach***

The Committee recommends that the supreme court consult with stakeholders to develop a pamphlet or brochure on the theory behind the child support guidelines to be distributed at “Children in the Middle” courses and posted online on the Iowa Judicial Branch website.

### **14. Child Care**

Iowa currently allows a deduction from gross income for “Actual child care expense while custodial parent is employed, less the appropriate income tax credit.” Iowa Ct. R. 9.5(10).

Iowa is one of only five states that does not specifically address child care in its guidelines as either an add-on or a separate obligation apportioning child care expenses between the parents, similar to the apportionment of uncovered medical expenses.

When substantial modifications were made to Iowa’s guidelines in 2009, the Committee decided not to make any recommendation on child care expenses at that time. Committee members agreed this may be a subject for consideration by a future committee, after parents and practitioners have had an opportunity to work with the Pure Income Shares model.

As recommended in the 2008 report, the Committee discussed child care expenses further and recommends keeping the existing deduction. The Committee, however, does recommend modifying rule 9.11(2) to include language for the court to consider child care expenses when determining whether there should be a deviation in its calculation. Child care expenses are not included in the economic data used to formulate the guideline support amounts, as Dr. Venohr confirmed. The Committee decided that a variance from the guidelines due to child care expenses may be appropriate because those expenses are not already accounted for in the child support amount.

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***Recommendation to Retain Actual Child Care Expense Deduction and Amendment to Rule 9.11(2)***

**9.11(2)** Adjustments are necessary to provide for the needs of the child or to do justice between the parties, payor, or payee under the special circumstances of the case. Adjustments may also be made based on the parties' child care expenses necessitated by employment or education.

**15. Student Loan Deduction**

The Committee received a recommendation from the CSAC to add a deduction from gross income for student loan expenses. Most states do not specifically address student loans in their child support guidelines, but some states do provide a guideline deviation for repayment of debt or a parent's education expenses. In addition to considering information on other states' practices, the Committee was concerned about the difficulty of anticipating various payment arrangements and monitoring the repayment status of student loans. The Committee recommends maintaining the current standard in the guidelines that the needs of the children must have a higher priority than voluntary savings or payment of indebtedness.

***Recommendation Not to Add Student Loan Deduction***

The Committee recommends not adding a deduction from gross income for student loan expenses.

**16. Shared Parenting**

The Committee discussed shared parenting issues, including increasing the extraordinary visitation credit or using the joint physical care calculation in less than equally shared care cases. The Committee questioned whether there is an alternate method of calculating support in less than "equally" shared cases.

Dr. Venohr affirmed that some states do use the joint physical care calculation in less than 50/50 shared cases to account for a parent's increased time with the child, while other states have an extraordinary visitation credit, as does Iowa. Either method is appropriate.

Given the confirmation from Dr. Venohr that Iowa's method of calculation is an appropriate method, the Committee members concluded a change was not needed.

***Recommendation on Shared Parenting***

The Committee recommends keeping the joint physical care calculation the same as in the current guidelines. If the parent has less than equally shared (50/50) parenting provisions, the parent receives an extraordinary visitation credit.

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**17. Uncovered Medical Expenses in Joint Physical Care**

The Committee received comments from Iowa district court judges asking for more guidance regarding the first \$250 of uncovered medical expenses in joint physical care cases. Current rule 9.12(5) requires the custodial parent to pay the first \$250 per year per child of uncovered medical expenses up to a maximum of \$800 per year for all children. The rule, however, does not specifically address how uncovered medical expenses will be shared in joint physical care cases.

The Committee considered several options to address this issue in joint physical care cases, but ultimately recommended eliminating the first \$250 threshold and instead requiring parents to pay their share of all uncovered medical expenses in proportion to their net incomes.

***Recommendation to Eliminate the First \$250 Threshold of Uncovered Medical Expenses and to Amend Rule 9.12(5)***

The Committee recommends eliminating the first \$250 threshold in joint physical care cases and requiring parents to share all uncovered medical expenses in proportion to their respective net incomes.

**9.12(5)** “Uncovered medical expenses” means all medical expenses for the child not paid by insurance. In cases of joint physical care, the parents shall share all uncovered medical expenses in proportion to their respective net incomes. In all other cases, including split or divided physical care, the custodial parent shall pay the first \$250 per year per child of uncovered medical expenses up to a maximum of \$800 per year for all children. Uncovered medical expenses in excess of \$250 per child or a maximum of \$800 per year for all children shall be paid by the parents in proportion to their respective net incomes. “Medical expenses” shall include, but not be limited to, costs for reasonably necessary medical, orthodontia, dental treatment, physical therapy, eye care, including eye glasses or contact lenses, mental health treatment, substance abuse treatment, prescription drugs, and any other uncovered medical expense. Uncovered medical expenses are not to be deducted in arriving at net income.

**18. Overtime and Second-Job Income**

The Committee received a recommendation from the CSAC to amend the guidelines specifically to limit the inclusion of overtime and second-job income when calculating child support.

The Committee weighed the importance of limiting this type of income, as it may be used to pay off debt, against the importance of counting additional income when calculating child support. The Committee acknowledged the difficulty of defining what constitutes

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second-job or overtime income, especially in situations where a parent has two or three part-time jobs. The Committee also considered comments received from the ISBA Family and Juvenile Law Section. The Family and Juvenile Law Section opposed limiting overtime and second-job income and indicated that the court already has discretion to handle this type of income under well-developed case law.

***Recommendation Not to Limit Inclusion of Overtime and Second-Job Income***

The Committee recommends not amending the guidelines to limit the inclusion of overtime and second-job income when calculating child support.

This issue has been addressed in case law and a variance to the guideline amount of support can be requested under rule 9.11 if including overtime or second-job income would create substantial injustice or if adjustment is necessary to provide for the needs of the child.

**19. Adjusted Net Monthly Income Grid**

***Recommendation on Adjusted Net Monthly Income Grid***

The Committee recommends making the following changes to the Adjusted Net Monthly Income Computation grid in 9.14(1) to correspond to recommended changes to other rules:

**9.14 Method of Computation.** To compute the guideline amount of child support, first compute the adjusted net monthly income, then proceed to either the Basic Method of Child Support Computation grid or the Joint (Equally Shared) Physical Care Method of Child Support Computation grid, as appropriate. For split or divided physical care, refer to rule 9.14(4). The following grids illustrate how the worksheets are to be completed.

**9.14(1)** The steps to arrive at the adjusted net monthly income are shown below in the adjusted net monthly income computation grid.

Adjusted Net Monthly Income Computation			
		Custodial Parent*, _____ (name)	Noncustodial Parent*, _____ (name)
A.	Gross Monthly Income (Does Not Include Public Assistance Payments or the Earned Income Tax Credit.)	\$	\$
B.	Federal Income Tax (Calculated Pursuant to Guideline Rule 9.6.)	\$	\$
C.	State Income Tax (Calculated Pursuant to Guideline Rule 9.6.)	\$	\$

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D.	Social Security and Medicare Tax/Mandatory Pension Deductions (For employees not contributing to social security, mandatory pension deductions shall not exceed the current social security and medicare tax rate for employees.)	\$	\$
E.	Mandatory Pension Deductions Occupational License Fees	\$	\$
F.	Union Dues	\$	\$
G.	Actual Medical Support Paid Pursuant to Court Order or Administrative Order in Another Order for Other Children, Not the Pending Matter	\$	\$
H.	Prior Obligation of Child Support and Spousal Support Actually Paid Pursuant to Court or Administrative Order	\$	\$
I.	Qualified Additional Dependent Deductions (See Guideline Rules 9.7 and 9.8.)	\$	\$
J.	Actual Child Care Expense While Custodial Parent* is Employed, Less the Appropriate Income Tax Credit	\$	\$
K.	Preliminary Net Income for Each Parent (Line A minus lines B through J for Each Parent.) (Preliminary Net Income is used to determine medical support under Guideline Rule 9.12.)	\$	\$
L.	If Ordered in this Pending Matter, Cash Medical Support as Determined by the Medical Support Table in rule 9.12.	\$	\$
M.	Adjusted Net Monthly Income (Line K minus line L.) (Adjusted Net Monthly Income is used to calculate the guideline amount of child support. Enter each parent's amount from line M on either line A of the Basic Method of Child Support Computation or line A of the Joint {[Equally Shared]} Physical Care Method of Child Support Computation as appropriate.)	\$	\$

\*In cases of joint physical care, use names only and designate both parents as custodial parents.

## 20. Basic and Joint Physical Care Computation Grids

### *Recommendation on Basic and Joint Physical Care Computation Grids*

The Committee recommends making the following changes to the computation grids in 9.14(2) and 9.14(3) to correspond to the changes to other sections.

**9.14(2)** The steps of a basic child support computation are shown below in the basic method of child support computation grid.

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*(Proposed new grid sections A-J.)*

Basic Method of Child Support Computation				
		Custodial Parent (CP), <u>(name)</u>	Noncustodial Parent (NCP), <u>(name)</u>	Combined
A.	Adjusted Net Monthly Income	\$	\$	\$
B.	Proportional Share of Income	%	%	100%
C.	Number of Children for Whom Support is Sought			
D.	<p><b>Low-Income:</b> Basic Support Obligation Using only NCP's Adjusted Net Monthly Income (Only if NCP's income is in shaded Area A or B.)</p> <ul style="list-style-type: none"> <li>If NCP's income is in shaded <b>Area A</b> use only NCP's income to find the Basic Support Amount and enter it on this line. Enter N/A on Lines E and F. Enter the Basic Support Amount on Line G.</li> <li>If NCP's income is in shaded <b>Area B</b>, use only NCP's income to find the Basic Support Amount. Enter it on this line. Go to Line E.</li> <li>If the NCP's income is in non-shaded <b>Area C</b>, enter N/A on this line. Go to line E.</li> </ul>		\$	
E.	<p>Basic Support Obligation When Using <b>Combined</b> Adjusted Net Monthly Income for NCP incomes in <b>Area B</b> or <b>Area C</b>. (Use the Line A combined income amount to find the basic support amount from the Schedule of Basic Support Obligations.)</p>			\$
F.	<p>Each Parent's Share of the Basic Support Obligation When Using <b>Combined</b> Incomes (Each parent's line B x line E.)</p>	\$	\$	
G.	<p>NCP's Basic Support Obligation Before Health Insurance Adjustment</p> <ul style="list-style-type: none"> <li>If NCP's income is in shaded <b>Area B</b>, enter the lower amount from line D or NCP's line F.</li> <li>If NCP's income is in the non-shaded <b>Area C</b> of the schedule, use the amount from NCP's line F.</li> </ul>		\$	



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H.	<p>Cost of Child(ren)'s Health Insurance Premium (Enter the difference in cost between family and single plans.)</p> <ul style="list-style-type: none"> <li>If health insurance is being ordered, and the basic support obligation on line G falls in <b>Area B</b> or in non-shaded <b>Area C</b> of the schedule, enter the cost under the parent being ordered to provide it.</li> <li>If neither parent has health insurance available at reasonable cost, enter N/A for each parent on this line.</li> <li>If the basic support obligation on line G falls within low-income <b>Area A</b> of the shaded area of the schedule, enter N/A for each parent on this line.</li> <li>In cases of court-ordered split/divided care, see rule 9.14(5)d.</li> <li>For stepparent-provided insurance <i>see</i> rule 9.14(5).</li> </ul>	\$	\$	
I.	<p>Health Insurance Add-On or Deduction from NCP's obligation—calculated below in 1. and 2.</p> <p>1. If the CP will be ordered to provide H.I.:  a. CP's H.I. cost from line H = \$_____ b. NCP's line B percentage = _____%  c. Multiply CP's line H x NCP's line B = + \$_____ (amount to add to NCP line G to get to line J)</p> <p>2. If the NCP will be ordered to provide H.I.:  a. NCP's H.I. cost from Line H = \$_____ b. CP's Line B percentage = _____%  c. Multiply NCP's Line H x CP's Line B = - \$_____ (amount to subtract from NCP line G to get to line J)</p>			
J.	<p>Guideline Amount of Child Support for NCP</p> <ul style="list-style-type: none"> <li>If only CP provides H.I.: line G plus line I.1.</li> <li>If only NCP provides H.I.: line G minus line I.2.</li> <li>If both provide H.I.: line G plus line I.1 minus line I.2.</li> <li>If neither parent provides H.I.: enter the amount from line G.</li> </ul>		\$	

Extraordinary Visitation Credit				
{Only if court-ordered visitation exceeds 127 overnights per year.}				
HK.	<p><del>Proportionate Share of NCP's Basic Support Obligation Before Health Insurance (Amount from line G.)</del>  (Multiply NCP's line B by line G; however, if the low income adjustment applies use amount from line D only and do not multiply by line B.)</p>		\$	
JL.	Number of Court-Ordered Visitation Overnights with NCP			

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<b>K</b> M.	Extraordinary Visitation Credit Percentage: If line L above is 128-147 overnights: 15% credit (0.15) If line L above is 148-166 overnights: 20% credit (0.20) If line L above is 167 or more overnights: 25% credit (0.25) (But less than joint [equally shared] physical care.)		%	
<b>L</b> N.	Extraordinary Visitation Credit (Multiply line K by line M.)		\$	
<b>M</b> O.	Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line J minus line N; however, the guideline amount of support must not be less than \$30 for one child or \$50 for two or more children.)		\$	

**9.14(3) Joint (Equally Shared) Physical Care Method of Child Support Computation**

<b>Joint (Equally Shared) Physical Care Method of Child Support Computation</b>				
		<b><u>Custodial Parent 1</u></b> <b><u>(CP 1)</u></b>  <b>(name)</b>	<b><u>Custodial Parent 2</u></b> <b><u>(CP 2)</u></b>  <b>(name)</b>	<b>Combined</b>
A.	Adjusted Net Monthly Income	\$	\$	\$
B.	Proportional Share of Income	%	%	100%
C.	Number of Children for Whom Support is Sought			
D.	Basic Support Obligation Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations—use combined incomes because the low-income adjustment in the shaded area of the schedule does not apply to joint [equally shared] physical care support computations.)			\$
E.	Each Parent's Basic Primary Care Amount Before Health Insurance (Multiply line B by line D for each parent.)	\$	\$	
F.	Each Parent's Share of Joint Physical Care Support (Multiply line E by 1.5 for each parent to account for extra costs for two residences.)	\$	\$	
G.	Each Parent's Joint Physical Care Support Obligation Before Health Insurance (Multiply line F by .5 for each parent to account for 50% of time spent with each parent.)	\$	\$	
H.	Cost of Child's Health Insurance Premium* (Difference between family and single cost)(Enter the difference in cost between family and single plans.) (Area A: *The health insurance adjustment does not apply if either parent's net income on line A falls within the low-income shaded area Area A of the Schedule of Basic Support Obligations. Do not complete lines H, I and J and enter \$ 0 for each parent on line K) Enter N/A for			

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	<u>each parent on this line. Do not complete line I.)</u> <u>(Area B or C: If the basic support obligation on Line G falls within Area B or Area C, enter the cost of the child's health insurance premium on this line under the parent being ordered to provide it. Do not skip line I.)</u> <u>(For step-parent provided insurance see rule 9.14(5).)</u>	\$	\$	
I.	<u>Each Parent's Share of Health Insurance Costs</u> <u>(Multiply each parent's line B by combined amount on line H) Health Insurance Add-on to each Parent's Obligation (calculated below in 1 and 2)</u>	\$	\$	
	1. <u>If CP 1 will be ordered to provide H.I.</u> Step 1. CP 1's H.I. cost from line H = \$ Step 3. Multiply CP 1's cost x CP 2's line B =	Step 2. CP 2's line B percentage = % + \$ (Insert on CP 2's line I.)		
	2. <u>If CP 2 will be ordered to provide H.I.</u> Step 1. CP 2's H.I. cost from line H = \$ Step 3. Multiply CP 2's line H x CP 1's line B =	Step 2. CP 1's line B percentage = % + \$ (Insert on CP 1's line I.)		
J.	<u>Cost of Child's Health Insurance Premium</u> <u>(Re-enter each parent's amount from line H) Guideline</u> <u>Amount of Child Support</u> <u>(Line G plus line I for each parent.)</u>	\$	\$	
K.	<u>Amount Owed for Parent's Share of Health Insurance</u> <u>(Each parent's line I minus each parent's line J; if a negative amount, enter \$0)</u> <u>Net Amount of Child Support for Joint Physical Care After Offset</u> <u>(Subtract smaller amount on line J from larger amount on line J. Parent with larger amount on line J pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program [FIP], the other parent's obligation reverts to the amount on line J.)</u>	\$	\$	
L.	<u>Guideline Amount of Child Support</u> <u>(Each parent's line G plus each parent's line K)</u>	\$	\$	
M.	<u>Net Amount of Child Support for Joint Physical Support After Offset</u> <u>(Subtract smaller amount on line L from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.)</u>	\$	\$	

**9.26 Child Support Guidelines Schedule.**

See Attachment 1.



**9.27 Child Support Guidelines Worksheets**

Form 1 – See Attachment 2.

Form 2 – See Attachment 3.

**Rule 9.26 Child Support Guidelines Schedule.****Schedule of Basic Support Obligations***(Proposed new schedule.)*

**Iowa**  
**Schedule of Basic Support Obligations**

1. **Area A:** Except as provided in 2, only the noncustodial parent's income is used in Area A  of the shaded area (\$0 to \$1150) in accordance with the low-income adjustment.  
**Area B:** Two calculations are required in Area B  of the low-income shaded area (between \$1151 and \$1800 for 1 child, between \$1151 and \$2150 for 2 children, between \$1151 and \$2350 for three children, between \$1151 and \$2400 for four children, and between \$1151 and \$2650 for 5 or more children).  
Calculation 1 is the same as the Area A calculation.  
Calculation 2 uses the parents' combined incomes.  
The guidelines amount is the lower of the two calculations.  
**Area C: Non-shaded area.** The parents' combined incomes are used in the remaining (non-shaded) area of the schedule.
2. In joint (equally shared) physical care cases, regardless of whether a parent is low income, use the parents' combined incomes in the shaded and non-shaded areas of the schedule.
3. For combined net monthly incomes above \$25,000, the amount of the basic support obligation is deemed to be within the sound discretion of the court or the agency setting support by administrative order but shall not be less than the basic support obligation for combined net monthly incomes equal to \$25,000.

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
Area A –Low Income Adjustment							
0	-	100	30	50	50	50	50
101	-	200	30	50	50	50	50
201	-	300	31	50	50	55	60
301	-	400	42	58	66	73	80
401	-	500	52	72	82	91	100
501	-	600	62	87	99	109	120
601	-	700	73	101	115	128	140
701	-	800	83	116	132	146	160
801	-	850	88	123	140	155	170
851	-	900	94	130	148	164	180
901	-	950	99	138	156	173	190
951	-	1000	104	145	164	182	200
1001	-	1050	109	152	173	192	210
1051	-	1100	114	159	181	201	220
1101	-	1150	120	167	189	210	230

Area B – Low-Income Adjustment												
1151	-	1200		145		197		222		242		267
1201	-	1250		170		227		254		275		305
1251	-	1300		195		257		287		307		342
1301	-	1350		220		287		319		340		380
1351	-	1400		245		317		352		372		417
1401	-	1450		270		347		384		405		455
1451	-	1500		295		377		417		437		492
1501	-	1550		320		407		449		470		530
1551	-	1600		345		437		482		502		567
1601	-	1650		370		467		514		535		605
1651	-	1700		395		497		547		567		642
1701	-	1750		420		527		579		600		680
1751	-	1800		444		557		612		632		717
1801	-	1850		456*		587		644		665		755
1851	-	1900		468		617		677		697		792
1901	-	1950		480		647		709		730		830
1951	-	2000		492		677		742		762		867
2001	-	2050		504		707		774		795		891
2051	-	2100		516		737		807		827		913
2101	-	2150		528		765		839		860		935
2151	-	2200		539		782*		872		892		957
2201	-	2250		551		799		904		925		979
2251	-	2300		563		816		937		957		1001
2301	-	2350		575		833		969		990		1023
2351	-	2400		587		850		1001*		1021		1045
2401	-	2450		599		867		1021		1043*		1067
2451	-	2500		611		885		1041		1064		1089
2501	-	2550		623		902		1062		1086		1111
2551	-	2600		635		920		1083		1107		1133
2601	-	2650		647		937		1104		1129		1155
Area C – Non-Shaded Area*												
2651	-	2700		660		955		1125		1150		1177*
2701	-	2750		672		973		1146		1172		1199
2751	-	2800		684		990		1166		1193		1221
2801	-	2850		696		1008		1187		1215		1243
2851	-	2900		708		1025		1208		1236		1265
2901	-	2950		720		1043		1229		1258		1287
2951	-	3000		732		1061		1250		1279		1309
3001	-	3050		744		1078		1271		1301		1331
3051	-	3100		757		1096		1291		1322		1353
3101	-	3150		769		1113		1312		1344		1375
3151	-	3200		781		1131		1333		1365		1397

3201	-	3250		790	1144	1347	1387	1419
3251	-	3300		799	1157	1361	1408	1441
3301	-	3350		809	1169	1375	1430	1463
3351	-	3400		818	1182	1390	1451	1485
3401	-	3450		827	1195	1404	1473	1507
3451	-	3500		837	1207	1418	1494	1529
3501	-	3550		846	1220	1432	1516	1551
3551	-	3600		855	1233	1446	1537	1573
3601	-	3650		865	1246	1460	1559	1595
3651	-	3700		873	1257	1473	1580	1617
3701	-	3750		879	1266	1484	1598	1639
3751	-	3800		884	1274	1494	1616	1661
3801	-	3850		890	1283	1504	1635	1683
3851	-	3900		896	1291	1514	1653	1705
3901	-	3950		901	1299	1524	1671	1727
3951	-	4000		907	1308	1534	1689	1749
4001	-	4050		913	1316	1545	1708	1771
4051	-	4100		918	1325	1555	1726	1793
4101	-	4150		924	1333	1565	1744	1815
4151	-	4200		930	1342	1575	1759	1837
4201	-	4250		936	1350	1584	1770	1859
4251	-	4300		942	1359	1594	1780	1881
4301	-	4350		948	1367	1604	1791	1903
4351	-	4400		954	1376	1613	1802	1925
4401	-	4450		961	1384	1623	1813	1947
4451	-	4500		967	1393	1632	1823	1969
4501	-	4550		973	1401	1642	1834	1991
4551	-	4600		979	1410	1652	1845	2013
4601	-	4650		985	1418	1661	1856	2035
4651	-	4700		989	1424	1667	1862	2048
4701	-	4750		993	1428	1671	1867	2053
4751	-	4800		997	1432	1675	1871	2058
4801	-	4850		1000	1437	1679	1876	2063
4851	-	4900		1004	1441	1683	1880	2068
4901	-	4950		1007	1445	1687	1885	2073
4951	-	5000		1011	1450	1691	1889	2078
5001	-	5050		1014	1454	1695	1894	2083
5051	-	5100		1018	1458	1699	1898	2088
5101	-	5150		1021	1462	1703	1903	2093
5151	-	5200		1026	1469	1710	1910	2101
5201	-	5250		1031	1475	1718	1919	2110
5251	-	5300		1035	1481	1725	1927	2119
5301	-	5350		1040	1488	1732	1935	2128
5351	-	5400		1044	1494	1739	1943	2137
5401	-	5450		1049	1501	1747	1951	2146
5451	-	5500		1053	1507	1754	1959	2155

5501	-	5550		1058	1513	1761	1967	2164
5551	-	5600		1063	1520	1768	1975	2173
5601	-	5650		1067	1526	1776	1983	2182
5651	-	5700		1072	1532	1783	1992	2191
5701	-	5750		1076	1539	1790	2000	2200
5751	-	5800		1081	1545	1797	2008	2209
5801	-	5850		1086	1552	1805	2016	2217
5851	-	5900		1090	1558	1812	2024	2227
5901	-	5950		1096	1565	1820	2033	2237
5951	-	6000		1101	1573	1828	2042	2247
6001	-	6050		1106	1580	1836	2051	2256
6051	-	6100		1112	1587	1845	2060	2266
6101	-	6150		1117	1595	1853	2069	2276
6151	-	6200		1122	1602	1861	2078	2286
6201	-	6250		1128	1609	1869	2088	2296
6251	-	6300		1133	1616	1877	2097	2306
6301	-	6350		1138	1624	1885	2106	2316
6351	-	6400		1144	1631	1893	2115	2326
6401	-	6450		1149	1638	1901	2124	2336
6451	-	6500		1154	1646	1909	2133	2346
6501	-	6550		1160	1653	1917	2142	2356
6551	-	6600		1165	1660	1926	2151	2366
6601	-	6650		1170	1667	1934	2160	2376
6651	-	6700		1175	1675	1942	2170	2387
6701	-	6750		1180	1682	1951	2179	2397
6751	-	6800		1185	1689	1959	2188	2407
6801	-	6850		1190	1696	1968	2198	2418
6851	-	6900		1196	1704	1976	2207	2428
6901	-	6950		1201	1711	1985	2217	2438
6951	-	7000		1206	1718	1993	2226	2449
7001	-	7050		1211	1725	2002	2236	2459
7051	-	7100		1216	1733	2010	2245	2470
7101	-	7150		1221	1740	2018	2255	2480
7151	-	7200		1226	1747	2027	2264	2490
7201	-	7250		1231	1754	2035	2273	2501
7251	-	7300		1236	1762	2044	2283	2511
7301	-	7350		1241	1769	2052	2292	2522
7351	-	7400		1246	1776	2060	2301	2531
7401	-	7450		1251	1783	2068	2310	2541
7451	-	7500		1256	1790	2076	2318	2550
7501	-	7550		1262	1797	2083	2327	2560
7551	-	7600		1267	1804	2091	2336	2569
7601	-	7650		1272	1811	2099	2344	2579
7651	-	7700		1277	1818	2107	2353	2588
7701	-	7750		1282	1824	2114	2362	2598
7751	-	7800		1287	1831	2122	2370	2607

7801	-	7850		1292	1838	2130	2379	2617
7851	-	7900		1297	1845	2138	2388	2627
7901	-	7950		1302	1852	2145	2396	2636
7951	-	8000		1307	1859	2153	2405	2646
8001	-	8050		1312	1866	2161	2414	2655
8051	-	8100		1317	1873	2169	2422	2665
8101	-	8150		1322	1880	2176	2431	2674
8151	-	8200		1327	1887	2184	2440	2684
8201	-	8250		1332	1894	2192	2448	2693
8251	-	8300		1337	1901	2200	2457	2703
8301	-	8350		1342	1908	2208	2466	2713
8351	-	8400		1347	1915	2217	2476	2724
8401	-	8450		1352	1923	2225	2486	2734
8451	-	8500		1357	1930	2234	2496	2745
8501	-	8550		1362	1937	2243	2505	2756
8551	-	8600		1367	1945	2252	2515	2767
8601	-	8650		1372	1952	2260	2525	2777
8651	-	8700		1378	1959	2269	2535	2788
8701	-	8750		1383	1967	2278	2544	2799
8751	-	8800		1388	1974	2287	2554	2810
8801	-	8850		1393	1982	2295	2564	2820
8851	-	8900		1398	1989	2304	2574	2831
8901	-	8950		1403	1996	2313	2584	2842
8951	-	9000		1408	2004	2322	2593	2853
9001	-	9050		1413	2011	2331	2603	2863
9051	-	9100		1418	2019	2339	2613	2874
9101	-	9150		1423	2026	2348	2623	2885
9151	-	9200		1428	2033	2357	2633	2896
9201	-	9250		1434	2041	2366	2642	2907
9251	-	9300		1439	2048	2374	2652	2917
9301	-	9350		1442	2052	2379	2657	2923
9351	-	9400		1444	2056	2383	2662	2928
9401	-	9450		1447	2059	2387	2666	2933
9451	-	9500		1449	2063	2391	2671	2938
9501	-	9550		1452	2067	2395	2675	2943
9551	-	9600		1454	2070	2399	2680	2948
9601	-	9650		1457	2074	2403	2684	2953
9651	-	9700		1460	2077	2407	2689	2958
9701	-	9750		1462	2081	2411	2693	2963
9751	-	9800		1465	2085	2415	2698	2968
9801	-	9850		1467	2088	2419	2702	2972
9851	-	9900		1470	2092	2423	2707	2977
9901	-	9950		1473	2095	2427	2711	2982
9951	-	10000		1475	2099	2431	2716	2987
10001	-	10050		1478	2103	2435	2720	2992
10051	-	10100		1480	2106	2439	2725	2997



10101	-	10150		1483	2110	2443	2729	3002
10151	-	10200		1486	2113	2447	2734	3007
10201	-	10250		1488	2117	2451	2738	3012
10251	-	10300		1491	2121	2456	2744	3018
10301	-	10350		1496	2127	2463	2751	3026
10351	-	10400		1500	2133	2469	2758	3034
10401	-	10450		1504	2139	2476	2765	3042
10451	-	10500		1508	2144	2482	2772	3050
10501	-	10550		1513	2150	2488	2780	3057
10551	-	10600		1517	2156	2495	2787	3065
10601	-	10650		1521	2162	2501	2794	3073
10651	-	10700		1526	2168	2508	2801	3081
10701	-	10750		1530	2173	2514	2808	3089
10751	-	10800		1534	2179	2521	2816	3097
10801	-	10850		1538	2185	2527	2823	3105
10851	-	10900		1543	2191	2533	2830	3113
10901	-	10950		1547	2197	2540	2837	3121
10951	-	11000		1551	2202	2546	2844	3129
11001	-	11050		1556	2208	2553	2851	3137
11051	-	11100		1560	2214	2559	2859	3145
11101	-	11150		1564	2220	2566	2866	3152
11151	-	11200		1569	2226	2572	2873	3160
11201	-	11250		1573	2232	2579	2880	3168
11251	-	11300		1577	2237	2585	2887	3176
11301	-	11350		1581	2243	2591	2895	3184
11351	-	11400		1586	2249	2598	2902	3192
11401	-	11450		1590	2255	2604	2909	3200
11451	-	11500		1594	2261	2611	2916	3208
11501	-	11550		1599	2267	2618	2925	3217
11551	-	11600		1604	2274	2626	2933	3227
11601	-	11650		1608	2281	2634	2942	3236
11651	-	11700		1613	2287	2642	2951	3246
11701	-	11750		1618	2294	2650	2960	3256
11751	-	11800		1623	2301	2657	2968	3265
11801	-	11850		1627	2308	2665	2977	3275
11851	-	11900		1632	2314	2673	2986	3284
11901	-	11950		1637	2321	2681	2995	3294
11951	-	12000		1642	2328	2689	3003	3304
12001	-	12050		1646	2335	2696	3012	3313
12051	-	12100		1651	2341	2704	3021	3323
12101	-	12150		1656	2348	2712	3029	3332
12151	-	12200		1661	2355	2720	3038	3342
12201	-	12250		1665	2362	2728	3047	3352
12251	-	12300		1670	2368	2735	3056	3361
12301	-	12350		1675	2375	2743	3064	3371
12351	-	12400		1680	2382	2751	3073	3380

12401	-	12450		1684	2389	2759	3082	3390
12451	-	12500		1689	2395	2767	3090	3399
12501	-	12550		1694	2402	2775	3099	3409
12551	-	12600		1699	2409	2782	3108	3419
12601	-	12650		1703	2416	2790	3117	3428
12651	-	12700		1708	2422	2798	3125	3438
12701	-	12750		1713	2429	2806	3134	3447
12751	-	12800		1718	2436	2814	3143	3457
12801	-	12850		1722	2443	2821	3151	3467
12851	-	12900		1727	2450	2829	3160	3476
12901	-	12950		1732	2456	2837	3169	3486
12951	-	13000		1737	2463	2845	3178	3495
13001	-	13050		1741	2470	2853	3186	3505
13051	-	13100		1746	2477	2860	3195	3515
13101	-	13150		1751	2483	2868	3204	3524
13151	-	13200		1756	2490	2876	3212	3534
13201	-	13250		1760	2497	2884	3221	3543
13251	-	13300		1765	2504	2892	3230	3553
13301	-	13350		1770	2510	2899	3239	3563
13351	-	13400		1775	2517	2907	3247	3572
13401	-	13450		1779	2524	2915	3256	3582
13451	-	13500		1783	2529	2921	3263	3589
13501	-	13550		1787	2534	2926	3269	3596
13551	-	13600		1790	2539	2932	3275	3603
13601	-	13650		1794	2544	2937	3281	3609
13651	-	13700		1797	2549	2943	3287	3616
13701	-	13750		1801	2554	2949	3293	3623
13751	-	13800		1804	2558	2954	3300	3630
13801	-	13850		1808	2563	2960	3306	3636
13851	-	13900		1812	2568	2965	3312	3643
13901	-	13950		1815	2573	2971	3318	3650
13951	-	14000		1819	2578	2976	3324	3657
14001	-	14050		1822	2583	2982	3330	3663
14051	-	14100		1826	2588	2987	3337	3670
14101	-	14150		1829	2593	2993	3343	3677
14151	-	14200		1833	2598	2998	3349	3684
14201	-	14250		1836	2603	3004	3355	3691
14251	-	14300		1840	2608	3009	3361	3697
14301	-	14350		1844	2612	3015	3367	3704
14351	-	14400		1847	2617	3020	3374	3711
14401	-	14450		1851	2622	3026	3380	3718
14451	-	14500		1854	2627	3031	3386	3724
14501	-	14550		1858	2632	3037	3392	3731
14551	-	14600		1861	2637	3042	3398	3738
14601	-	14650		1865	2642	3048	3404	3745
14651	-	14700		1868	2647	3053	3410	3752

14701	-	14750		1872	2652	3059	3417	3758
14751	-	14800		1876	2657	3064	3423	3765
14801	-	14850		1879	2661	3070	3429	3772
14851	-	14900		1883	2666	3075	3435	3779
14901	-	14950		1886	2671	3081	3441	3785
14951	-	15000		1890	2676	3086	3447	3792
15001	-	15050		1893	2681	3092	3454	3799
15051	-	15100		1897	2686	3097	3460	3806
15101	-	15150		1900	2691	3103	3466	3812
15151	-	15200		1904	2696	3108	3472	3819
15201	-	15250		1907	2701	3114	3478	3826
15251	-	15300		1911	2706	3119	3484	3833
15301	-	15350		1915	2710	3125	3491	3840
15351	-	15400		1918	2715	3130	3497	3846
15401	-	15450		1922	2720	3136	3503	3853
15451	-	15500		1925	2725	3141	3509	3860
15501	-	15550		1929	2730	3147	3515	3867
15551	-	15600		1932	2735	3152	3521	3873
15601	-	15650		1936	2740	3158	3527	3880
15651	-	15700		1939	2745	3163	3534	3887
15701	-	15750		1943	2750	3169	3540	3894
15751	-	15800		1947	2755	3175	3546	3901
15801	-	15850		1950	2760	3180	3552	3907
15851	-	15900		1954	2764	3186	3558	3914
15901	-	15950		1957	2769	3191	3564	3921
15951	-	16000		1961	2774	3197	3571	3928
16001	-	16050		1964	2779	3202	3577	3934
16051	-	16100		1968	2784	3208	3583	3941
16101	-	16150		1971	2789	3213	3589	3948
16151	-	16200		1975	2794	3219	3595	3955
16201	-	16250		1978	2799	3224	3601	3961
16251	-	16300		1982	2804	3230	3607	3968
16301	-	16350		1986	2809	3235	3614	3975
16351	-	16400		1989	2813	3241	3620	3982
16401	-	16450		1993	2818	3246	3626	3989
16451	-	16500		1996	2823	3252	3632	3995
16501	-	16550		2000	2828	3257	3638	4002
16551	-	16600		2003	2833	3263	3644	4009
16601	-	16650		2007	2838	3268	3651	4016
16651	-	16700		2010	2843	3274	3657	4022
16701	-	16750		2014	2848	3279	3663	4029
16751	-	16800		2018	2853	3285	3669	4036
16801	-	16850		2021	2858	3290	3675	4043
16851	-	16900		2025	2863	3296	3681	4050
16901	-	16950		2028	2867	3301	3688	4056
16951	-	17000		2032	2872	3307	3694	4063

17001	-	17050		2035	2877	3312	3700	4070
17051	-	17100		2039	2882	3318	3706	4077
17101	-	17150		2042	2887	3323	3712	4083
17151	-	17200		2046	2892	3329	3718	4090
17201	-	17250		2050	2897	3334	3724	4097
17251	-	17300		2053	2902	3340	3731	4104
17301	-	17350		2057	2907	3345	3737	4110
17351	-	17400		2060	2912	3351	3743	4117
17401	-	17450		2064	2916	3356	3749	4124
17451	-	17500		2067	2921	3362	3755	4131
17501	-	17550		2071	2926	3367	3761	4138
17551	-	17600		2074	2931	3373	3768	4144
17601	-	17650		2078	2936	3378	3774	4151
17651	-	17700		2081	2941	3384	3780	4158
17701	-	17750		2085	2946	3389	3786	4165
17751	-	17800		2089	2951	3395	3792	4171
17801	-	17850		2092	2956	3401	3798	4178
17851	-	17900		2096	2961	3406	3805	4185
17901	-	17950		2099	2965	3412	3811	4192
17951	-	18000		2103	2970	3417	3817	4199
18001	-	18050		2106	2975	3423	3823	4205
18051	-	18100		2110	2980	3428	3829	4212
18101	-	18150		2113	2985	3434	3835	4219
18151	-	18200		2117	2990	3439	3841	4226
18201	-	18250		2121	2995	3445	3848	4232
18251	-	18300		2124	3000	3450	3854	4239
18301	-	18350		2128	3005	3456	3860	4246
18351	-	18400		2131	3010	3461	3866	4253
18401	-	18450		2135	3015	3467	3872	4259
18451	-	18500		2138	3019	3472	3878	4266
18501	-	18550		2142	3024	3478	3885	4273
18551	-	18600		2145	3029	3483	3891	4280
18601	-	18650		2149	3034	3489	3897	4287
18651	-	18700		2153	3039	3494	3903	4293
18701	-	18750		2156	3044	3500	3909	4300
18751	-	18800		2160	3049	3505	3915	4307
18801	-	18850		2163	3054	3511	3922	4314
18851	-	18900		2167	3059	3516	3928	4320
18901	-	18950		2170	3064	3522	3934	4327
18951	-	19000		2174	3068	3527	3940	4334
19001	-	19050		2177	3073	3533	3946	4341
19051	-	19100		2181	3078	3538	3952	4348
19101	-	19150		2184	3083	3544	3958	4354
19151	-	19200		2188	3088	3549	3965	4361
19201	-	19250		2192	3093	3555	3971	4368
19251	-	19300		2195	3098	3560	3977	4375

19301	-	19350		2199	3103	3566	3983	4381
19351	-	19400		2202	3108	3571	3989	4388
19401	-	19450		2206	3113	3577	3995	4395
19451	-	19500		2209	3118	3582	4002	4402
19501	-	19550		2213	3122	3588	4008	4408
19551	-	19600		2216	3127	3593	4014	4415
19601	-	19650		2220	3132	3599	4020	4422
19651	-	19700		2224	3137	3604	4026	4429
19701	-	19750		2227	3142	3610	4032	4436
19751	-	19800		2231	3147	3615	4038	4442
19801	-	19850		2234	3152	3621	4045	4449
19851	-	19900		2238	3157	3626	4051	4456
19901	-	19950		2241	3162	3632	4057	4463
19951	-	20000		2245	3167	3638	4063	4469
20001	-	20050		2248	3171	3643	4069	4476
20051	-	20100		2252	3176	3649	4075	4483
20101	-	20150		2256	3181	3654	4082	4490
20151	-	20200		2259	3186	3660	4088	4497
20201	-	20250		2263	3191	3665	4094	4503
20251	-	20300		2266	3196	3671	4100	4510
20301	-	20350		2270	3201	3676	4106	4517
20351	-	20400		2273	3206	3682	4112	4524
20401	-	20450		2277	3211	3687	4119	4530
20451	-	20500		2280	3216	3693	4125	4537
20501	-	20550		2284	3220	3698	4131	4544
20551	-	20600		2287	3225	3704	4137	4551
20601	-	20650		2291	3230	3709	4143	4557
20651	-	20700		2295	3235	3715	4149	4564
20701	-	20750		2298	3240	3720	4155	4571
20751	-	20800		2302	3245	3726	4162	4578
20801	-	20850		2305	3250	3731	4168	4585
20851	-	20900		2309	3255	3737	4174	4591
20901	-	20950		2312	3260	3742	4180	4598
20951	-	21000		2316	3265	3748	4186	4605
21001	-	21050		2319	3270	3753	4192	4612
21051	-	21100		2323	3274	3759	4199	4618
21101	-	21150		2327	3279	3764	4205	4625
21151	-	21200		2330	3284	3770	4211	4632
21201	-	21250		2334	3289	3775	4217	4639
21251	-	21300		2337	3294	3781	4223	4646
21301	-	21350		2341	3299	3786	4229	4652
21351	-	21400		2344	3304	3792	4236	4659
21401	-	21450		2348	3309	3797	4242	4666
21451	-	21500		2351	3314	3803	4248	4673
21501	-	21550		2355	3319	3808	4254	4679
21551	-	21600		2359	3323	3814	4260	4686

21601	-	21650		2362	3328	3819	4266	4693
21651	-	21700		2366	3333	3825	4272	4700
21701	-	21750		2369	3338	3830	4279	4706
21751	-	21800		2373	3343	3836	4285	4713
21801	-	21850		2376	3348	3841	4291	4720
21851	-	21900		2380	3352	3846	4296	4725
21901	-	21950		2383	3357	3850	4300	4729
21951	-	22000		2387	3361	3855	4304	4734
22001	-	22050		2390	3366	3859	4309	4738
22051	-	22100		2394	3370	3863	4313	4742
22101	-	22150		2397	3374	3867	4317	4747
22151	-	22200		2401	3379	3872	4321	4751
22201	-	22250		2404	3383	3876	4326	4755
22251	-	22300		2408	3388	3880	4330	4760
22301	-	22350		2412	3392	3884	4334	4764
22351	-	22400		2415	3396	3889	4339	4768
22401	-	22450		2419	3401	3893	4343	4773
22451	-	22500		2422	3405	3897	4347	4777
22501	-	22550		2426	3409	3902	4352	4781
22551	-	22600		2429	3414	3906	4356	4786
22601	-	22650		2433	3418	3910	4360	4790
22651	-	22700		2436	3423	3914	4364	4794
22701	-	22750		2440	3427	3919	4369	4799
22751	-	22800		2443	3431	3923	4373	4803
22801	-	22850		2447	3436	3927	4377	4807
22851	-	22900		2450	3440	3931	4382	4811
22901	-	22950		2454	3445	3936	4386	4816
22951	-	23000		2457	3449	3940	4390	4820
23001	-	23050		2461	3453	3944	4395	4824
23051	-	23100		2464	3458	3949	4399	4829
23101	-	23150		2468	3462	3953	4403	4833
23151	-	23200		2471	3466	3957	4407	4837
23201	-	23250		2475	3471	3961	4412	4842
23251	-	23300		2478	3475	3966	4416	4846
23301	-	23350		2482	3480	3970	4420	4850
23351	-	23400		2485	3484	3974	4425	4855
23401	-	23450		2489	3488	3978	4429	4859
23451	-	23500		2493	3493	3983	4433	4863
23501	-	23550		2496	3497	3987	4438	4868
23551	-	23600		2500	3502	3991	4442	4872
23601	-	23650		2503	3506	3996	4446	4876
23651	-	23700		2507	3510	4000	4450	4881
23701	-	23750		2510	3515	4004	4455	4885
23751	-	23800		2514	3519	4008	4459	4889
23801	-	23850		2517	3523	4013	4463	4894
23851	-	23900		2521	3528	4017	4468	4898

23901	-	23950		2524	3532	4021	4472	4902
23951	-	24000		2528	3537	4025	4476	4907
24001	-	24050		2531	3541	4030	4480	4911
24051	-	24100		2535	3545	4034	4485	4915
24101	-	24150		2538	3550	4038	4489	4920
24151	-	24200		2542	3554	4043	4493	4924
24201	-	24250		2545	3558	4047	4498	4928
24251	-	24300		2549	3563	4051	4502	4933
24301	-	24350		2552	3567	4055	4506	4937
24351	-	24400		2556	3572	4060	4511	4941
24401	-	24450		2559	3576	4064	4515	4946
24451	-	24500		2563	3580	4068	4519	4950
24501	-	24550		2567	3585	4072	4523	4954
24551	-	24600		2570	3589	4077	4528	4959
24601	-	24650		2574	3594	4081	4532	4963
24651	-	24700		2577	3598	4085	4536	4967
24701	-	24750		2581	3602	4090	4541	4972
24751	-	24800		2584	3607	4094	4545	4976
24801	-	24850		2588	3611	4098	4549	4980
24851	-	24900		2591	3615	4102	4554	4985
24901	-	24950		2595	3620	4107	4558	4989
24951	-	25000		2598	3624	4111	4562	4993

**Rule 9.27 Child Support Guidelines Worksheets.****Rule 9.27 — Form 1: Child Support Guidelines Worksheet.****Form 1****Child Support Guidelines Worksheet**

Docket No: \_\_\_\_\_

**I. Net Monthly Income of Petitioner** (Name) \_\_\_\_\_ (NAME);Select one: ☐ Custodial Parent ☐ Noncustodial Parent ☐ Joint Physical Care (Select one)  
(claiming Petitioner claims \_\_\_\_\_ child/children as tax dependents) (list number claimed).**A. Sources and Amounts of Annual Income:**

_____	\$ _____
_____	\$ _____
_____	\$ _____
Total:	\$ _____

**B. Federal Tax Deduction:**

Gross Annual Taxable Income (\$ _____ untaxed)	\$ _____
less ½ self employment (FICA) tax	< _____ >
less federal adjustments to income	< _____ >
less personal exemptions; self + _____ dep. (list no. of dependents claimed)	< _____ >
less standard deduction	< _____ >
single <input checked="" type="checkbox"/> <del>h of h</del> head of household <input type="checkbox"/> <del>mfs</del> married filing separate <input type="checkbox"/>	< _____ >
Net taxable income – federal	\$ _____
Federal tax liability (from tax table)	< _____ >
Federal Tax Credit for Dependent Children	+ _____
Final Federal tax liability	< _____ >

**C. State Tax Deduction:**

Gross Annual Taxable Income	\$ _____
less ½ self employment (FICA) tax	< _____ >
less state adjustments to income	< _____ >
less federal tax liability (adjusted for dependent tax credit)	< _____ >
less standard deduction	< _____ >
single <input type="checkbox"/> <del>h of h</del> head of household <input type="checkbox"/> <del>mfs</del> married filing separate <input type="checkbox"/>	< _____ >
Net taxable income – state	\$ _____
State tax liability (from tax table) \$ _____	
less personal and dependent credits < _____ >	
plus school district surtax ( _____ %)	
Final state tax liability	< _____ >

**D. Social Security and Medicare Tax / Mandatory Pension Deduction:**

Annual earned income	\$ _____
Applicable rate (7.65% or 15.3%, as adjusted)	x _____ %
Annual Social Security and Medicare tax liability or mandatory pension	
(For employees not contributing to social security, mandatory pension deduction not to exceed the current social security and medicare rate for employees.)	< _____ >

**E. Other Deductions (Annual):**

1. Mandatory <del>pension</del> occupational license fees	< _____ >
2. Union dues	< _____ >
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter	< _____ >
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order	< _____ >
5. Deduction for _____ additional qualified dependents (from tables)	< _____ >
6. Child care expenses (present action)	\$ _____
less federal child care tax credit	< _____ >
less state child care tax credit	< _____ >
Net child care expenses	< _____ >

**Preliminary Net Annual Income**

\$ \_\_\_\_\_

**Preliminary Average Monthly Income of Petitioner**

\$ \_\_\_\_\_

7. ~~Cash~~ Monthly Cash Medical Support ordered in this pending action

&lt; \_\_\_\_\_ &gt;

**Adjusted Net Monthly Income of Petitioner** (Preliminary Average Monthly income Income minus ~~monthly cash medical support~~ Monthly Cash Medical Support ordered in this action.)

\$ \_\_\_\_\_



## Child Support Guidelines Worksheet (cont'd)

**II. Net Monthly Income of Respondent** (Name) \_\_\_\_\_ (Name)

Select one: ☐ Custodial Parent ☐ Noncustodial Parent ☐ Joint Physical Care (Select one)  
 (claiming Respondent claims \_\_\_\_\_ child/children as tax dependents) (list number claimed).

**A. Sources and Amounts of Annual Income:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \$ \_\_\_\_\_  
 \$ \_\_\_\_\_  
 \$ \_\_\_\_\_  
**TOTAL Total:** < \_\_\_\_\_ >

**B. Federal Tax Deduction:**

Gross Annual Taxable Income (\_\_\_\_\_ untaxed) \$ \_\_\_\_\_  
 less ½ self employment (FICA) tax < \_\_\_\_\_ >  
 less federal adjustments to income < \_\_\_\_\_ >  
 less personal exemptions: self + \_\_\_\_\_ dep. (list no. of dependents claimed) < \_\_\_\_\_ >  
 less standard deduction  
 single ☐ ~~h-of-h~~ head of household ☐ ~~mf~~ married filing separate ☐ < \_\_\_\_\_ >  
 Net taxable income – federal \$ \_\_\_\_\_  
 Federal tax liability (from tax table) < \_\_\_\_\_ >  
 Federal Tax Credit for Dependent Children + \_\_\_\_\_  
 Final Federal Tax Liability < \_\_\_\_\_ >

**C. State Tax Deduction:**

Gross Annual Taxable Income \$ \_\_\_\_\_  
 less ½ self employment (FICA) tax < \_\_\_\_\_ >  
 less state adjustments to income < \_\_\_\_\_ >  
 less federal tax liability (adjusted for dependent tax credit) < \_\_\_\_\_ >  
 less standard deduction  
 single ☐ ~~h-of-h~~ head of household ☐ ~~mf~~ married filing separate ☐ < \_\_\_\_\_ >  
 Net taxable income – state \$ \_\_\_\_\_  
 State tax liability (from tax table) \$ \_\_\_\_\_  
 less personal and dependent credits < \_\_\_\_\_ >  
 plus school district surtax ( \_\_\_\_\_ %) < \_\_\_\_\_ >  
 Final state tax liability < \_\_\_\_\_ >

**D. Social Security and Medicare Tax / Mandatory Pension Deduction:**

Annual earned income \$ \_\_\_\_\_  
 Applicable rate (7.65% or 15.3%, as adjusted) x \_\_\_\_\_ %  
 Annual Social Security and Medicare tax liability or mandatory pension  
(For employees not contributing to social security, mandatory pension deduction not to  
exceed the current social security and medicare rate for employees.) < \_\_\_\_\_ >

**E. Other Deductions (Annual):**

1. Mandatory ~~pension~~ occupational license fees < \_\_\_\_\_ >  
 2. Union dues < \_\_\_\_\_ >  
 3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter < \_\_\_\_\_ >  
 4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order < \_\_\_\_\_ >  
 5. Deduction for \_\_\_\_\_ additional qualified dependents (from tables) < \_\_\_\_\_ >  
 6. Child care expenses (present action) \$ \_\_\_\_\_  
 less federal child care tax credit < \_\_\_\_\_ >  
 less state child care tax credit < \_\_\_\_\_ >  
 Net child care expenses < \_\_\_\_\_ >

**Preliminary Net Annual Income**

\$ \_\_\_\_\_

**Preliminary Average Monthly Income of Respondent**

\$ \_\_\_\_\_

7. ~~Cash~~ Monthly Cash Medical Support ordered in this pending action < \_\_\_\_\_ >

**Adjusted Net Monthly Income of Respondent** (Preliminary Average Monthly  
 income Income minus ~~monthly cash medical support~~ Monthly Cash Medical Support  
 ordered in this action.)

\$ \_\_\_\_\_

## Child Support Guidelines Worksheet (cont'd)

**III. Calculation of the Guideline Amount of Support** (If applicable.)

	<b>Custodial Parent (CP)</b> [ ] Petitioner [ ] Respondent	<b>Noncustodial Parent (NCP)</b> [ ] Petitioner [ ] Respondent	<b>Combined</b>
A. Adjusted Net Monthly Income	\$ _____	+	\$ _____ = \$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses.)	_____ %	+	_____ % = 100%
C. Number of Children for Whom Support is Sought			_____
D. <del>Basic Support Obligation Before Health Insurance</del> Using Only NCP's Adjusted Net Monthly Income (If low-income adjustment does not apply, enter N/A.)		\$ _____	
E. <del>Cost of Child(ren)'s Health Insurance Premium</del> (Difference between family and single cost) <u>Basic Support Obligation Using Combined Adjusted Net Monthly Income</u> (If low-income adjustment applies, enter N/A; see rule 9.3(2) and grid in rule 9.14(2).)			\$ _____
F. <del>Total Obligation (Line D + combined amount line E)</del> <u>Each Parent's Share of the Basic Support Obligation Using Combined Incomes</u> (If low-income adjustment applies enter N/A.)	\$ _____	\$ _____	
G. <del>Each Parent's Share of Total Obligation (Line F multiplied by line B for each parent)</del> <u>NCP's Basic Support Obligation Before Health Insurance</u> (NCP's amount from line F or low-income adjustment amount Line D.)		\$ _____	
H. <del>Guideline Amount of Child Support for NCP</del> (NCP's line G minus NCP's line E) <u>Cost of Child(ren)'s Health Insurance Premium</u> (Difference between family and single cost.)	\$ _____	\$ _____	
I. <u>Health Insurance Add-On or Deduction From NCP's Obligation</u>	+ /-	\$ _____	
J. <u>Guideline Amount of Child Support for NCP</u> (NCP's line G plus or minus NCP's line I.)		\$ _____	

**III. a. Extraordinary Visitation Credit:**

(Complete only if noncustodial parent's court-ordered visitation exceeds 127 overnights per year.)

<del>I-K.</del> <u>Proportionate Share of Basic Obligation Before Health Insurance</u> (NCP's line B multiplied by line D; however, if the low-income adjustment applies use amount from line D only and do not multiply by line B) <u>NCP's Basic Support Obligation Before Health Insurance</u> (Amount from NCP's line G.)	\$ _____
<del>J-L.</del> <u>Number of court-ordered visitation overnights with the noncustodial parent</u>	_____
<del>K.</del> <u>Extraordinary Visitation Credit Percentage</u>	_____ %
<del>L-N.</del> <u>Extraordinary Visitation Credit (Line <del>I-K.</del> multiplied by line <del>K-M.</del>)</u>	\$ _____
<del>M.</del> <u>Guideline Amount of Child Support (After Credit for</u>	
<u>Extraordinary Visitation) (Line H minus line L (Line J minus line N; not less than \$30 for one child or \$50 for two or more children.)</u>	\$ _____

## Child Support Guidelines Worksheet (cont'd)

**IV. Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support** (If applicable,)

	<b>Petitioner CP 1</b>	<b>Respondent CP 2</b>	<b>Combined</b>
A. Adjusted Net Monthly Income	\$ _____	+ \$ _____	= \$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses)	_____ %	_____ %	= 100%
C. Number of Children for Whom Support is Sought			_____
D. Basic Support Obligation Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations.) <u>The low-income adjustment in the shaded area of the schedule does not apply to joint [equally shared] physical care support computations.</u>			\$ _____
E. Each Parent's Basic Primary Care Amount Before Health Insurance (Line B multiplied by line D for each parent.)	\$ _____	\$ _____	
F. Each Parent's Share of Joint Physical Care Support (Line E multiplied by 1.5 for each parent to account for extra costs for two residences.)	\$ _____	\$ _____	
G. Each Parent's Joint Physical Care Support Obligation Before Health Insurance (Line F multiplied by .5 for each parent to account for 50% of time spent with each parent.)	\$ _____	\$ _____	
H. Cost of Child(ren)'s Health Insurance Premium* (Difference between family and single cost.) <del>(*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area of the Schedule of Basic Child Support Obligations. Do not complete lines H, I and J and enter \$ 0 for each parent on line K.)</del> *If either parent's net income on line A falls within low-income shaded Area A of the Schedule of Basic Support Obligations, enter N/A. The health insurance adjustment does not apply.	\$ _____	\$ _____	
I. <del>Each Parent's Share of Health Insurance Costs (Each parent's line B multiplied by combined amount on line H)</del> Health Insurance Add-On to each Parent's Obligation (see 9.14(3).)	\$ _____	\$ _____	
J. <del>Cost of Child's Health Insurance Premium</del> Guideline Amount of Child Support (Each parent's line G plus each parent's line I.)	\$ _____	\$ _____	
K. Amount Owed for parent's Share of Health Insurance (Each parent's line I minus each parent's line J; if a negative amount, enter \$0.) <del>Net Amount of Child Support for Joint Physical Care After Offset</del> (Subtract smaller amount on line J from larger amount on line I. Parent with larger amount on line J pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program (FIP), the other parent's obligation reverts to the amount on line J.)	\$ _____	\$ _____	
L. Guideline Amount of Child Support (Each parent's line G plus each parent's line K)	\$ _____	\$ _____	

- M. Net Amount of Child Support for Joint Physical Support After Onset (Smaller amount on line L subtracted from larger amount on line L. Parents with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.)

\$ \_\_\_\_\_ \$ \_\_\_\_\_

## V. Special Findings

- A. Income imputed to Petitioner  
Income imputed to Respondent
- B. Estimated income of Petitioner  
Estimated income of Respondent
- C. Deviations made from Child Support Guidelines
- D. Requested amount of child support \$ \_\_\_\_\_ per month

## VI. Changes in Child Support Obligation as Number of Children Entitled to Support Changes (For cases with multiple children based on present income and applicable guidelines calculation method.)

### VI-a. VI. a. Basic Obligation (If applicable.)

<u>Number of Children</u>	<u>Total Obligation</u> (Line F)**	<u>NCP's Share of Total Obligation</u> (NCP's Line G)** NCP's Basic Support Obligation (NCP's Line G)*	<u>NCP's Cost of Children's Health Insurance</u> (NCP's Line E)** Health Insurance Add-on or Deduction (NCP's Line I)*	<u>Extraordinary Visitation Credit*</u> (*If applicable) (Line L)** (Line N)*	<u>Guideline Amount of Child Support</u> (Line H or M)** (Line J or O)*
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

\*\*(All Line references are to Division III, Calculation of the Guideline Amount of Support section of the worksheet.)

### VI-b. VI. b. Joint (Equally Shared) Physical Care Obligation (If applicable.)

<u>Number of Children</u>	<u>Guideline Amount of Child Support Petitioner</u> (Line L)* (CP 1 Line J)*	<u>Guideline Amount of Child Support Respondent</u> (Line L)* (CP 2 Line J)*	<u>Net Amount of Child Support For Joint Physical Support Care After Offset</u> (Line MK)*
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

\*(All line references are to Division IV, Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support section of the worksheet.)

**State of Iowa, County of \_\_\_\_\_ :** ss

I, \_\_\_\_\_, do hereby swear or affirm that the foregoing statement is true, complete and correct as I verily believe from all information available to me at this time.

Date: \_\_\_\_\_  
\_\_\_\_\_  
(Name)

The undersigned attorney for ~~the~~ (Petitioner/Respondent) hereby certifies that the foregoing Child Support Guidelines Worksheets were prepared by me or at my direction in good faith reliance upon information available to me at this time.

\_\_\_\_\_  
(Attorney)

**Rule 9.27 Child Support Guidelines Worksheets.****Rule 9.27 — Form 2: Child Support Guidelines Worksheet.**

**Form 2**  
**Child Support Guidelines Worksheet**

Date: \_\_\_\_\_

Case No.: \_\_\_\_\_

Dependents: \_\_\_\_\_

Docket No.: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

( ) Noncustodial Parent [NCP] ( ) Custodial Parent [CP]

( ) Noncustodial Parent [NCP] ( ) Custodial Parent [CP]

Method(s) Used to Determine Income( ) Parent's Financial  
Statement/Verified Income

( ) Other Sources

( ) CSRU Median Income

Method(s) Used to Determine Income( ) Parent's Financial  
Statement/Verified Income

( ) Other Sources

( ) CSRU Median Income

**I. Adjusted Net Monthly Income Computation**

	Custodial Parent*	Noncustodial Parent*
	(name) _____	(name) _____
A. Gross Monthly Income	\$ _____	\$ _____
B. Federal Income Tax	\$ _____	\$ _____
C. State Income Tax	\$ _____	\$ _____
D. Social Security Deductions and Medicare Tax / Mandatory Pension Deduction	\$ _____	\$ _____
E. Mandatory Pension Deductions, Occupational License Fees Deduction	\$ _____	\$ _____
F. Union Dues	\$ _____	\$ _____
G. Actual Medical Support Paid Pursuant to Court Order or Administrative Order in Another Order for Other Children, <del>Not</del> the Pending Matter	\$ _____	\$ _____
H. Prior Obligation of Child Support and Spouse Support Actually Paid Pursuant to Court or Administrative Order	\$ _____	\$ _____
I. Qualified Additional Dependent Deductions	\$ _____	\$ _____
J. Actual Child Care Expense While Custodial Parent* is Employed, Less the Appropriate Income Tax Credit	\$ _____	\$ _____
K. Preliminary Net Income for Each Parent (Line A minus lines B through J for each parent.)	\$ _____	\$ _____
L. <u>Cash Medical Support</u> , If if Ordered in this Pending Matter, <del>Cash Medical Support</del>	\$ _____	\$ _____
M. Adjusted Net Monthly Income (Line K minus line L.) (Amount used to calculate the guideline amount of child support.)	\$ _____	\$ _____

\*In cases of joint physical care, use names only and designate both parents as custodial parents.

Child Support Guidelines Worksheet (*cont'd*)**II. Calculation of the Guideline Amount of Support** (If applicable<sub>2</sub>)

	<b>Custodial Parent (CP)</b>		<b>Noncustodial Parent (NCP)</b>		<b>Combined</b>
	_____ (name)		_____ (name)		
A. Adjusted Net Monthly Income	\$ _____	+	\$ _____	=	\$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses <sub>2</sub> )	_____ %	+	_____ %	=	100%
C. Number of Children for Whom Support is Sought					_____
D. Basic Support Obligation <del>Before Health Insurance</del> Using Only NCP's Adjusted Net Monthly Income (If low-income adjustment does not apply, enter N/A.)			\$ _____		
E. <del>Cost of Child(ren)'s Health Insurance Premium</del> Basic Support Obligation Using Combined Adjusted Net Monthly Income (Difference between family and single cost) (If low-income adjustment applies enter N/A; see rule 9.3(2) and grid in rule 9.14(2).)					\$ _____
F. <del>Total Obligation-</del> Each Parent's Share of the Basic Support Obligation Using Combined Incomes (Line D + combined amount line E) (If low-income adjustment applies enter N/A.)	\$ _____		\$ _____		
G. <del>Each Parent's Share of Total Obligation-</del> NCP's Basic Support Obligation Before Health Insurance (Line F multiplied by line B for each parent) (NCP's amount from line F or low-income adjustment amount from line D.)			\$ _____		
H. <del>Guideline Amount of Child Support for NCP</del> Cost of Child(ren)'s Health Insurance Premium (NCP's line G minus NCP's line E) (Difference between family and single cost.)	\$ _____		\$ _____		
I. <del>Health Insurance Add-On or Deduction from NCP's Obligation</del>		+/-	\$ _____		
J. <del>Guideline Amount of Child Support for NCP</del> (NCP's line G plus or minus NCP's line I.)			\$ _____		
<b><del>H. a. II. a. Extraordinary Visitation Credit:</del></b> (Complete only if noncustodial parent's court-ordered visitation exceeds 127 overnights per year.)					
<del>I. Proportionate Share of NCP's Basic Support Obligation Before</del>					
<del>K. Health Insurance</del>					
<del>(NCP's line B multiplied by line D; however, if the low income adjustment applies, use amount from line D only and do not multiply by line B.)</del>					
<del>(Amount from NCP's line G.)</del>			\$ _____		
<del>J. Number of court-ordered visitation overnights with the</del>					
<del>L. noncustodial parent</del>					
<del>K. Extraordinary Visitation Credit Percentage</del>					
<del>M.</del>					%

<del>L.</del>	Extraordinary Visitation Credit	_____
<del>N.</del>	(Line <del>I</del> <del>K</del> multiplied by line <del>K</del> <del>M</del> .)	\$ _____
<del>M.</del>	Guideline Amount of Child Support (After Credit for Extraordinary	
<del>O.</del>	Visitation)	
	(Line <del>H</del> <del>J</del> minus line <del>L</del> <del>N</del> ; not less than \$30 for one child or \$50 for	
	two or more children.)	\$ _____

### III. Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support (If applicable.)

	<u>CP 1</u>	<u>CP 2</u>	<u>Combined</u>
	(name)	(name)	
A. Adjusted Net Monthly Income	\$ _____	+ \$ _____	= \$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses.)	_____ %	_____ %	= 100%
C. Number of Children for Whom Support is Sought			_____
D. Basic Support Obligation Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations.) <u>The low-income adjustment in the shaded area of the schedule does not apply to joint [equally shared] physical care support computations.</u>			\$ _____
E. Each Parent's Basic Primary Care Amount Before Health Insurance (Line B multiplied by line D for each parent.)	\$ _____	\$ _____	
F. Each Parent's Share of Joint Physical Care Support (Line E multiplied by 1.5 for each parent to account for extra costs for two residences.)	\$ _____	\$ _____	
G. Each Parent's Joint Physical Care Support Obligation Before Health Insurance (Line F multiplied by .5 for each parent to account for 50% of time spent with each parent.)	\$ _____	\$ _____	
H. Cost of Child(ren)'s Health Insurance Premium* (Difference between family and single cost.) (*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area low-income shaded Area A of the Schedule of Basic Child Support Obligations., enter N/A. The health insurance adjustment does not apply.) Do not complete lines H, I and J and enter \$ 0 for each parent on line K.)	\$ _____	\$ _____	
I. <del>Each Parent's Share of Health Insurance Costs.</del> (Each parent's line B multiplied by combined amount on line H) <u>Health Insurance Add-On to each Parent's Obligation (see 9.14(3))</u>	\$ _____	\$ _____	
J. <del>Cost of Child's Health Insurance Premium</del> <u>Guideline Amount of Child Support</u> (Each parent's line G plus each parent's line I.)	\$ _____	\$ _____	



**K. ~~Amount Owed for Parent's Share of Health Insurance~~ Net Amount of Child Support for Joint Physical Care After Offset**

(Each parent's line I minus each parent's line J; if a negative amount, enter \$0.)

(Subtract smaller amount on line J from larger amount on line I. Parent with larger amount on line J pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program (FIP), the other parent's obligation reverts to the amount on line J.)

\$ \_\_\_\_\_ \$ \_\_\_\_\_

**L. Guideline Amount of Child Support**

(Each parent's line G plus each parent's line K)

\$ \_\_\_\_\_ \$ \_\_\_\_\_

**M. Net Amount of Child Support for Joint Physical Support After Offset**

(Smaller amount on line L subtracted from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.)

\$ \_\_\_\_\_ \$ \_\_\_\_\_

**IV. Deviations: (See See attachment.)**

**~~V. a. Recommended Amount of Support:~~** \$ \_\_\_\_\_ per \_\_\_\_\_

**~~V. b. Recommended Amount of Accrued Support:~~** \$ \_\_\_\_\_ (See See attachment.)

**VI. Changes in Child Support Obligation as Number of Children Entitled to Support Changes**

(For cases with multiple children based on present income and applicable guidelines calculation method.)

**~~VI. a. VI. a. Basic Obligation~~ (# If applicable.)**

<u>Number of Children</u>	<u>Total Obligation</u> (Line F)**)	<u>NCP's Share of Total Basic Support Obligation</u> (NCP's line G**)	<u>NCP's Cost of Children's Health Insurance Add-On or Deduction</u> (NCP's line E)**)	<u>Extraordinary Visitation Credit*</u> (*If applicable) (Line L)**)	<u>Guideline Amount of Child Support</u> (Line H or M)** (Line J or O)*
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

\*\* (All Line references are to Division II, Calculation of the Guideline Amount of Support section of the worksheet.)

**~~VI. b. VI. b. Joint (Equally Shared) Physical Care Obligation~~ (# If applicable.)**

<u>Number of Children</u>	<u>Guideline Amount of Child Support</u> (name) (Line L)*(CP 1 line J)*	<u>Guideline Amount of Child Support</u> (name) (Line L)*(CP 2 line J)*	<u>Net Amount of Child Support For Joint Physical Support Care After Offset</u> (Line M)*
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

\*(All line references are to Division III, Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support section of the worksheet.)

**VII. Qualified Additional Dependent Deduction**—(See see guidelines for the definition of this term):

			Paternity Establishment Method			
Child's Name	Whose Child	Date of Birth	Court/ Admin. Order	In Court Stmt. & Consent	Paternity Affidavit	Child Born During Marriage

State of Iowa, County of \_\_\_\_\_: ss: \_\_\_\_

I, \_\_\_\_\_, do hereby swear or affirm that the foregoing statement is true, complete and correct as I verily believe from all information available to me at this time.

Date: \_\_\_\_\_

\_\_\_\_\_  
{Print name} : \_\_\_\_\_\*\*

The undersigned attorney for \_\_\_\_\_ hereby certifies that the foregoing Child Support Guidelines Worksheets were prepared by me or at my direction in good faith reliance upon information available to me at this time.

Date: \_\_\_\_\_

\_\_\_\_\_  
(Attorney for \_\_\_\_\_)\*\*

Prepared by: \_\_\_\_\_

Date: \_\_\_\_\_

\*\*Child Support Recovery Unit is not required to obtain signatures.